

ONTOLY

Building Emissions Reduction Standard (BERS)

Article 6 and CORSIA Label Guidance

Version 1.0 | July 2026

1. Purpose and Scope

This document establishes the procedures for applying, administering, maintaining, suspending, and removing the Article 6 Label and the CORSIA Label on Building Emissions Reduction Units (BERUs) in the Ontoly Registry. It consolidates the Article 6 Label Guidance and the CORSIA Eligible Emissions Unit Designation Procedures into a single document so that the dependencies between the two labels are governed in one place.

These procedures implement BERS Standard Sections 15.4.1 through 15.4.3 and are designed for consistency with the ICAO document “CORSIA Eligible Emissions Units,” the CORSIA Emissions Unit Eligibility Criteria and associated Guidelines, the Emissions Unit Programme Registry Attestation, and the Article 6.2 Guidance (Decision 2/CMA.3). This document constitutes both the “Article 6 Label Guidance” referenced in BERS Standard Section 15.4.3.1 and the “CORSIA Eligible Emissions Unit Designation Procedures” referenced in BERS Standard Section 15.4.3(d). It applies to all BERUs registered in the Ontoly Registry for which the BERS Program has been, or is subsequently, determined eligible by the ICAO Council. It is applied together with the Host Country Attestation Procedures, which remain a separate document as required by BERS Standard Section 15.4.3.2.

Terminology. The “Article 6 Label” in this document is the unique registry tag for “CCP Attribute 1 — Host Country Authorization Pursuant to Article 6 of the Paris Agreement” maintained under BERS Standard Section 15.4.2; the two terms refer to the same designation. References to “cancellation” for CORSIA compliance purposes in this document and to “retirement” in BERS Standard Section 15.4.3.3 are used interchangeably.

Status notice. The BERS Program has applied for assessment by the ICAO Technical Advisory Body (TAB). Unless and until the ICAO Council determines the BERS Program eligible, no BERU is a CORSIA Eligible Emissions Unit and no CORSIA Label will be applied.

2. Background and Definitions

Article 6 of the Paris Agreement provides mechanisms for international cooperation on climate mitigation, including internationally transferred mitigation outcomes (ITMOs). Where a host country authorizes emission reductions for use toward international mitigation purposes — including use by aeroplane operators for CORSIA offsetting — the host country must apply corresponding adjustments to its Nationally Determined Contribution (NDC) accounting so that the same mitigation is not claimed twice. The labels governed by this document provide transparency on authorization, attestation, and corresponding adjustment status, enabling verification that double claiming has been prevented.

- (a) **Designated National Authority (DNA):** the government authority designated by the host country to authorize the use of emission reductions under Article 6 of the Paris Agreement. For the purposes of this document, references to the DNA include the host

country's national focal point for Article 6 or the focal point's designee, consistent with the CORSIA EUC Guidelines.

- (b) Host Country:** the country in which the BERS project is located and from which the emission reductions originate.
- (c) Authorization:** the host country's formal authorization, under Article 6.2 of the Paris Agreement, of mitigation outcomes for use toward international mitigation purposes (including CORSIA) and/or other purposes, typically evidenced by a Letter of Authorization (LoA). The terms "written attestation" and "agree to account for" in the CORSIA EUC and Guidelines have the same meaning as "authorization" under the Article 6.2 Guidance.
- (d) Host Country Attestation:** the attestation provided by the host country as required under the ICAO document "CORSIA Eligible Emissions Units" with respect to units used for CORSIA offsetting.
- (e) Corresponding Adjustment (CA):** the accounting adjustment applied by the host country to its NDC accounting, consistent with the Article 6.2 Guidance, to avoid double claiming of internationally transferred mitigation outcomes.
- (f) First Transfer:** the point at which reporting and corresponding adjustment obligations are triggered under the Article 6.2 Guidance, which the host country may define as (i) authorization, (ii) issuance, or (iii) use or cancellation of the mitigation outcome.
- (g) Eligibility Timeframe:** the CORSIA compliance period(s) for which the ICAO Council has determined the BERS Program eligible, together with the associated unit vintage window(s).
- (h) Authorization Applicant:** the party that seeks the host country's Article 6 authorization and submits it to Ontoly under Section 4. The Authorization Applicant may be either (i) the Building Representative (supplier-side), or (ii) a buyer or prospective buyer of the BERUs (buyer-side), in accordance with Section 4.2.

3. Label Framework Overview

The Ontoly Registry administers three distinct, clearly differentiated designations. No registry label, category, or display may characterize any BERU or project as "CORSIA-eligible" unless all eligibility conditions in Section 5 are met, including host country attestation for post-2020 vintages.

Designation	Meaning	Key conditions
Article 6 Label	Host country has authorized the credited mitigation under Article 6.2 and committed to (or applied) corresponding adjustments	Section 4 (authorization, authenticity, scope verification)
CORSIA Pipeline (provisional)	Unit meets all programme-side CORSIA screening criteria but one or more external conditions remain outstanding; outstanding conditions are itemized on the unit record	Section 5.3 (automated screening); never described as "CORSIA-eligible"
CORSIA Label	Unit is a CORSIA Eligible Emissions Unit for the identified compliance period(s)	Section 5.2 (all unit-level criteria, including Article 6 authorization and host country attestation)

All designations are applied at the individual emissions unit level (not solely at the project or activity level); are visible in all registry account types and on the public registry interface; are searchable and filterable as distinct attributes; are mutually distinguishable and distinguishable from other labels (e.g., ICVCM CCP labels); and are maintained throughout the BERU lifecycle, including after retirement or cancellation.

4. Article 6 Label

4.1 Eligibility Criteria

A BERU is eligible for the Article 6 Label when the Authorization Applicant provides, and Ontoly has verified in accordance with the Host Country Attestation Procedures:

- An original or certified copy of the host country's Article 6 authorization letter or equivalent instrument, issued by the DNA, identifying the BERS project, the type and quantity of emission reductions authorized, the period covered, the authorized use(s), and an explicit commitment to apply corresponding adjustments;
- Confirmation that the authorization covers the specific project, methodology, BERUs, and vintage period; and
- Written confirmation of the corresponding adjustment commitment, including (where specified by the host country) the first-transfer trigger.

The Article 6 Label shall not be applied where the authorization is ambiguous as to corresponding adjustments; Ontoly shall seek clarification from the DNA before applying the label.

4.2 Authorization Applicants — Supplier-Side or Buyer-Side Optionality

Because buildings are small, disaggregated emission sources, requiring each Building Representative to obtain its own host country authorization would impose disproportionate transaction costs and yield fragmented, sub-scale authorization requests. Buyers, by contrast, typically aggregate demand across many buildings and projects and are often more experienced with Article 6 authorization processes. Ontoly therefore permits the Article 6 authorization to be obtained and submitted by either side of the market:

- (a) Supplier-side:** the Building Representative may apply for authorization covering the BERUs of its own project(s); or
- (b) Buyer-side:** a buyer or prospective buyer of BERUs may apply for authorization covering a specified quantity of BERUs, which may be aggregated across multiple BERS projects and buildings. A buyer-side Authorization Applicant must be an Ontoly Registry account holder or demonstrate a binding purchase agreement (or executed term sheet) for the BERUs concerned.

Both pathways are subject to identical eligibility criteria (Section 4.1), authenticity and scope verification, monitoring, and suspension/removal provisions. The following additional safeguards apply to buyer-side and aggregated authorizations:

- **Content of aggregated authorizations:** where the authorization covers a quantity aggregated across projects, it must identify the BERS Program and either (i) each covered project, or (ii) objective coverage criteria (host country, Approved BERS Methodology(ies), and vintage window) together with the maximum authorized quantity;

- **Standing and notification:** BERUs shall be assigned to a buyer-side authorized quantity only where the Authorization Applicant holds the BERUs in its registry account or holds a binding purchase agreement covering them — a Building Representative's units therefore enter an authorized quantity only through a transfer or sale the Building Representative itself executes. Ontoly shall notify each affected Building Representative within five (5) business days of BERUs issued to its project being assigned to a buyer-side authorization;
- **Unit assignment:** Ontoly shall assign specific BERU serial ranges to the authorized quantity at the time of label application; the Article 6 Label is applied only to assigned units, preserving unit-level labelling;
- **Authorization quantity ledger:** for each quantity-based authorization, Ontoly shall maintain and publicly display a ledger showing the authorized quantity, the cumulative quantity of BERUs labelled against it, and the remaining headroom. The cumulative labelled quantity shall not exceed the authorized quantity;
- **No double authorization:** a BERU may be covered by only one Article 6 authorization at a time; the registry shall reject label applications that would result in overlapping authorization claims on the same unit; and
- **Responsibilities:** the Authorization Applicant assumes the Section 7.1 notification obligations with respect to the authorization; the Building Representative retains all other programme obligations with respect to its project.

4.3 Application and Review Procedure

The Authorization Applicant shall submit the authorization letter, a completed Article 6 Declaration Form, any additional documentation required by the host country, and a statement of authority to request the label (including, for buyer-side applicants, the evidence of standing required under Section 4.2). Upon receipt of a complete submission, Ontoly shall:

- Verify the authenticity of the authorization directly with the DNA or through other reliable means, and verify scope, in accordance with the Host Country Attestation Procedures (Sections 4.1–4.2), completing its review within ten (10) business days of a complete submission;
- Document the review and retain all supporting materials; and
- Apply the Article 6 Label to eligible BERUs within five (5) business days of completing the review.

4.4 Label Metadata

The Article 6 Label shall be accompanied by, and searchable/filterable on, the following publicly displayed attributes:

- Host country and DNA;
- Authorization date and authorization reference number;
- Authorized use/purpose(s) (e.g., international mitigation purposes including CORSIA; other international mitigation purposes);
- Authorized quantity and vintage window;
- First-transfer trigger specified by the host country (authorization, issuance, or use/cancellation);

- Corresponding adjustment status (committed / applied / under review), with date of last confirmation;
- Authorization pathway (supplier-side or buyer-side) and, for quantity-based authorizations, a link to the authorization quantity ledger (Section 4.2).

4.5 Public Disclosure of Attestation Contents

Ontoly shall publish on the public registry, at the project level, the host country authorization letter or attestation (redacted only as strictly necessary to protect personal data or information the host country designates as confidential), together with any subsequent national government decisions related to accounting for the credited mitigation. Ontoly shall update this information as often as necessary to avoid double claiming, and in any event within ten (10) business days of becoming aware of a relevant change.

5. CORSIA Label

5.1 Programme-Level Requirements

No CORSIA Label may be applied unless: (a) the ICAO Council has determined the BERS Program eligible for the applicable compliance period(s), following a positive TAB assessment; (b) the applicable Eligibility Timeframe(s) are documented; and (c) any ICAO Council programme-specific conditions are satisfied and reflected in the registry's designation logic.

5.2 Unit-Level Eligibility Criteria

A BERU is eligible for the CORSIA Label when all of the following are met:

- (a) **Vintage:** the BERU's vintage year (determined by the end date of the annual monitoring period in which the reduction occurred) falls within the vintage window specified by the ICAO Council for the applicable compliance period;
- (b) **Methodology:** the BERU was issued under an Approved BERS Methodology consistent with the methodology types approved by ICAO for the BERS Program;
- (c) **Ex-post issuance:** the BERU was issued following successful third-party verification; units associated with Preliminary Ex-Ante BERU Assessment Reports are never eligible;
- (d) **No prior use:** the BERU has not been previously cancelled, retired, or used for any other compliance or voluntary purpose;
- (e) **Article 6 authorization and attestation:** the BERU is covered by a valid host country Article 6 authorization, and the host country attestation required under the ICAO document "CORSIA Eligible Emissions Units" has been provided, as evidenced by the Article 6 Label applied pursuant to Section 4 of this document; and
- (f) **Programme-specific conditions:** any additional conditions established by the ICAO Council for the BERS Program have been met.

5.3 Two-Stage Designation Procedure

Stage 1 — Automated screening at issuance. Upon issuance, the Ontoly Registry shall automatically screen each BERU against criteria (a) through (d) and (f) of Section 5.2. BERUs that pass this screening but for which criterion (e) remains outstanding shall receive the provisional designation "CORSIA Pipeline — pending host country attestation." The unit record

shall itemize, fully and transparently, each outstanding condition that must be satisfied before the unit can be designated a CORSIA Eligible Emissions Unit. The provisional designation shall not use the words “CORSIA-eligible” in any registry display or data export.

Stage 2 — CORSIA Label application. The CORSIA Label shall be applied only once all Section 5.2 criteria are met, including application of the Article 6 Label under Section 4. Where automated checks are inconclusive or programme-specific conditions require interpretation, the Ontoly Registry Administrator shall conduct and document a manual review before the label is applied.

5.4 Label Visibility and Eligibility Timeframe

In addition to the display requirements in Section 3, the CORSIA Label shall identify the CORSIA compliance period(s) for which the unit is eligible as a searchable and filterable attribute. This attribute shall be updated within ten (10) business days where the ICAO Council extends or modifies the BERS Program’s Eligibility Timeframe(s).

6. Cancellation for CORSIA Compliance

When a BERU carrying the CORSIA Label is cancelled for CORSIA compliance purposes, the Ontoly Registry shall record the cancellation purpose as “CORSIA compliance”; record all data fields specified in BERS Standard Section 15.1.1; process and publicly display the cancellation within one to three (1–3) business days; and make cancellation data available in machine-readable format (CSV, XLSX) per BERS Standard Section 15.1.2. The CORSIA Label and the Article 6 Label, including all Section 4.4 metadata, shall remain visible on the cancelled unit record so that cancellation records are self-evidencing as to authorization status and double claiming prevention.

For each CORSIA cancellation, the following data fields shall be recorded and publicly disclosed: quantity; serial number range; date of cancellation; unit type; host country; methodology; vintage year; first crediting period start date; CORSIA compliance period(s); cancelling account identifier; beneficiary; cancellation purpose; Article 6 authorization reference; and corresponding adjustment status at the date of cancellation.

7. Monitoring, Reconciliation, and Reporting

7.1 Ongoing Monitoring

- Annual reconfirmation: Ontoly shall request annual reconfirmation from the DNA that the authorization and corresponding adjustment commitment remain in effect, with requests sent at least sixty (60) days before the anniversary of the original attestation;
- Regulatory monitoring: Ontoly shall monitor public announcements and communications from host countries, UNFCCC correspondence and decisions regarding Article 6 implementation, and the host country’s participation status; and
- Proactive outreach: where Ontoly becomes aware of potential changes to a host country’s Article 6 framework or to the scope or validity of an authorization, it shall promptly seek clarification from the DNA. Authorization Applicants and Building Representatives shall notify Ontoly of any such changes of which they become aware.

7.2 Corresponding Adjustment Tracking and Public Reporting

Where corresponding adjustments are applied, Ontoly shall record and publicly disclose the date of confirmation, the quantity covered, and any identifiers assigned by the host country's Article 6 tracking system. Ontoly shall regularly seek evidence of the appropriate application of corresponding adjustments pursuant to Article 6 (BERS Standard Section 15.4.2(d)). In addition, in accordance with BERS Standard Section 15.4.2(b)–(c), Ontoly shall:

- Prepare and publish, at least annually, reports on the status of BERUs associated with Article 6 authorizations, including data disaggregated by host country, project, and vintage; and
- Provide each host country with information relating to BERUs associated with Article 6 authorizations issued by that country, including labelled quantities, cancellations for CORSIA compliance, and corresponding adjustment status.

7.3 Annual Reconciliation Against National Reporting

At least annually, Ontoly shall compare (a) the authorization and attestation information it publishes under Section 4.5 against (b) the information the host country reports under the Article 6.2 Guidance, including the structured summaries of its Biennial Transparency Reports and, where available, the UNFCCC Article 6 database and the host country's national Article 6 registry. Any discrepancy shall trigger the suspension review procedure in Section 8 and outreach to the DNA.

7.4 Reporting to ICAO

Ontoly shall be prepared to report to ICAO's relevant bodies, upon request, performance information relating to double claiming, including the results of Section 7.3 reconciliations, the status of corresponding adjustments for cancelled units, and any remediation actions taken under Section 9.

8. Suspension and Removal

8.1 Suspension

A label may be suspended (temporarily removed from public display pending investigation) as follows:

- Article 6 Label: the DNA notifies Ontoly that the authorization is under review; Ontoly identifies credible evidence that corresponding adjustments have not been applied as committed; a Section 7.3 reconciliation identifies an unresolved discrepancy; or the host country's Article 6 participation is suspended by the UNFCCC; and
- CORSIA Label: any Article 6 Label suspension trigger occurs with respect to the underlying authorization; a credible allegation of fraud, material misstatement, or non-compliance is received regarding the project or its verification; the Verification Body's accreditation is suspended or revoked; or Ontoly identifies a potential data integrity issue affecting eligibility.

8.2 Removal

A label shall be permanently removed as follows:

- Article 6 Label: the DNA revokes the authorization; evidence confirms that corresponding adjustments have not been and will not be applied; or evidence of the

appropriate application of corresponding adjustments cannot be obtained within two (2) years of the required application of the corresponding adjustments, in accordance with BERS Standard Section 15.4.2; and

- **CORSIA Label:** the Article 6 Label is removed (for post-2020 vintages); the BERU is determined to have been issued based on fraudulent or materially inaccurate data (following review under BERS Standard Section 16); the ICAO Council removes the BERS Program from the list of eligible programmes for the applicable compliance period; or an ICAO programme-specific condition is found not to have been satisfied.

8.3 Notification

Upon suspension or removal of either label, Ontoly shall notify the affected account holder(s), the Authorization Applicant, and the relevant Building Representative within five (5) business days, and, where affected BERUs have been cancelled for CORSIA compliance, shall notify the ICAO Secretariat within the same period. Suspension and removal actions, and their grounds, shall be recorded in the project record and registry audit log.

9. Remediation and Buyer Protection

Removal of a label does not, by itself, reconcile mitigation that has already been used for CORSIA offsetting. Where corresponding adjustments fail — through revocation of an authorization, confirmed non-application, or expiry of the Section 8.2 backstop — with respect to BERUs already cancelled for CORSIA compliance purposes, Ontoly shall reconcile the double-claimed mitigation through one or more of the following, and shall document the remediation in the public registry record:

- (a) **Insurance:** claims under the programme's corresponding adjustment risk insurance policy, the proceeds of which shall be applied to the acquisition and cancellation of replacement units;
- (b) **Replacement:** cancellation of an equivalent quantity of CORSIA Eligible Emissions Units carrying valid host country attestations; or
- (c) **Other compensation:** such other reconciliation approach as may be approved by ICAO's relevant bodies.

Ontoly shall report any remediation event, and the reconciliation approach applied, to the ICAO Secretariat and, on request, to the TAB.

10. ICAO Document Updates and Change Notification

Within ten (10) business days of any revision to the ICAO document "CORSIA Eligible Emissions Units" (or any ICAO Council decision) affecting the BERS Program — including changes to vintage windows, methodology approvals, Eligibility Timeframes, or programme-specific conditions — Ontoly shall update the registry's designation logic and re-run the Section 5.3 screening across affected BERUs, applying, suspending, or removing designations as required. Ontoly shall notify the TAB of any material change to these procedures or to the BERS Program using ICAO's programme change notification process, and shall not represent revised procedures as CORSIA-assessed until the TAB has reviewed the change.

11. Record Retention

All records related to label application, maintenance, suspension, removal, reconciliation, and remediation — including attestation documents, verification records, DNA correspondence, screening logs, and manual review decisions — shall be retained for at least three (3) years beyond the end date of the latest compliance period in which the BERS Program is determined eligible, in accordance with BERS Standard Section 15.3.3.

12. Revision History

Version	Date	Description
1.0	July 2026	Final version. Consolidates and supersedes: Draft Article 6 Label Guidance (Appendix E) and CORSIA Eligible Emissions Unit Designation Procedures v1.0 (Appendix F), March 2026 submitted for CORSIA TAB 2026 assessment