Building Emissions Reduction Standard (BERS)

Article 6 and CORSIA Label Guidance

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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 Section 10A implements Section 15.4.5 (CCP label), 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 Ontoly maintains as a binding companion document to this Guidance in accordance with BERS Standard Section 15.4.3.2. A reference in any BERS Program document to an "Annex A" to this Guidance is a reference to the Host Country Attestation Procedures.

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.

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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.

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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.

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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.
- A written declaration by the Authorization Applicant, and confirmation from the DNA where the DNA is able to provide it, that the authorized mitigation outcomes are not concurrently authorized, assigned or relied upon under any other crediting programme, bilateral cooperative approach or compliance instrument; and
- Identification by the DNA of the reporting instrument in which the corresponding adjustment will be reflected, and of the reporting year to which it relates.

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:

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- **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.

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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).
- Corresponding adjustment due date, determined in accordance with Section 8.4, and the reporting instrument in which the adjustment is expected to be reflected;
- Date on which Ontoly confirmed application of the corresponding adjustment under Section 7.5; and
- Host country reporting status under Section 7.6 (current / reporting overdue / participation suspended).

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.

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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.

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Stage 3 — Vintage eligibility determination and publication. Before applying the CORSIA Label to any BERU, Ontoly shall assess and record the unit's vintage year against the vintage window specified by the ICAO Council for each applicable compliance period, together with any activity start date or crediting period requirement the ICAO Council specifies for that period, assessed against the project's Project Start Date under BERS Standard Section 4.4.1. Ontoly shall publish that determination on the unit record, stating the vintage year, the compliance period or periods for which the unit is eligible, and the ICAO document and version against which the assessment was made. Where the ICAO Council subsequently modifies a vintage window or an associated requirement, Ontoly shall re-run the assessment under Section 10 and apply, suspend or remove designations accordingly.

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).

5.5 Corresponding Adjustment Status as a Distinguishing Attribute

The corresponding adjustment status recorded under Section 4.4 shall be displayed on the unit record alongside the CORSIA Label and shall be independently searchable and filterable, so that BERUs for which a corresponding adjustment has been confirmed as applied are distinguishable from BERUs for which the host country has committed to apply an adjustment that has not yet been confirmed. Ontoly shall not represent a unit whose status is "committed" or "under review" as one for which a corresponding adjustment has been applied. This attribute is maintained throughout the BERU lifecycle, including after cancellation for CORSIA compliance.

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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.

6.1 Single Retirement Purpose

A BERU may be retired or cancelled once and for one purpose only. The CORSIA Label signifies that a unit is eligible to be used for CORSIA offsetting; it does not signify that the unit has been, or will be, so used, and it does not reserve the unit for that purpose. A BERU carrying the CORSIA Label remains available for purchase and transfer, and may instead be retired for a voluntary claim or, where a regulatory authority has expressly approved BERUs as a compliance pathway under BERS Standard Section 12.1.1, for compliance with that scheme.

Retirement and cancellation are permanent, final and irreversible, and the Ontoly Registry includes controls preventing any further transfer, retirement or cancellation of a unit once it has been retired or cancelled (BERS Standard Section 12.2.1). The registry record for every retired or cancelled BERU states the single purpose for which it was used, together with the retiring account identifier, the named beneficiary and the date. The purpose for which any unit has been used is therefore publicly determinable from the Registry, and no unit can be claimed against two schemes.

Where a BERU carrying the Article 6 Label is retired for a purpose other than CORSIA offsetting or another use authorized by the host country, Ontoly shall record the retirement purpose, notify the Authorization Applicant and the host country's designated national authority, and, where the authorization does not extend to that use, apply Section 8.2.

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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

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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.

7.5 Confirmation That a Corresponding Adjustment Has Been Applied

7.5.1 Ontoly treats a corresponding adjustment as applied only where the host country has itself reported the adjustment through the channels established under the Article 6.2 Guidance. The operative evidence is the structured summary accompanying the host Party's Biennial Transparency Report reflecting the adjustment in its emissions balance for the relevant year, or an equivalent entry in the UNFCCC Article 6 database or the host country's national Article 6 registry. A statement of intention, a draft report, or an unpublished communication is not sufficient.

7.5.2 Traceability. The reported adjustment must be traceable to the BERUs covered by the authorization. Ontoly shall be able to reconcile the reported quantity to, at a minimum, the Ontoly project identifier or authorization reference, the vintage year, and the authorized quantity. Where the host country's reporting is aggregated such that traceability cannot be established from the published record alone, Ontoly shall seek written confirmation from the DNA identifying the covered quantity, and shall treat the adjustment as applied only upon receipt of that confirmation.

7.5.3 Timeline. Following the due date for the host country's Biennial Transparency Report, Ontoly shall: (a) allow a grace period of thirty (30) calendar days for publication; (b) complete its assessment of the published report, and any clarification sought from the DNA, within sixty (60) business days of publication; and (c) in any event determine and record the corresponding adjustment status of each affected BERU no later than one hundred and eighty (180) calendar days after the Biennial Transparency Report due date. Where the determination is positive, Ontoly shall update the status attribute from "committed" to "applied", record the date of confirmation, the quantity covered and any identifier assigned by the host country's Article 6 tracking system, and publish the determination. Where the determination is negative or inconclusive at that date, the status shall be recorded as "under review", the escalation in Section 7.6 shall apply, and the period in Section 8.2 shall continue to run.

7.5.4 Effect of confirmation. Confirmation under this Section discharges the accounting risk associated with the affected BERUs for the reporting period concerned, and any obligation of an Authorization Applicant, Building Representative or insurer that is expressed to subsist until the corresponding adjustment is applied ceases in respect of those BERUs. Confirmation does not discharge Ontoly's obligations under Section 7.7 in respect of a subsequent restatement or reversal.

7.6 Late or Absent Host Country Reporting

7.6.1 Ontoly's procedures are triggered by the absence of evidence that a corresponding adjustment has been applied, and not by the fact of a late or missing national report as such. A host country that reports on time but does not reflect the adjustment, and a host country

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that fails to report at all, produce the same programme response, because it is the accounting outcome and not the filing event that determines whether double claiming has been prevented.

7.6.2 Ontoly shall maintain and publish on the Registry a host country Article 6 status record for each host country in which BERUs carrying the Article 6 Label have been issued, showing the host country's reporting status, the due date of its next report, and the date of Ontoly's last reconciliation. The following escalation applies from the due date of the report against which confirmation is sought:

(a) Day 1 to 30: monitoring only, in accordance with the grace period in Section 7.5.3(a).

(b) Day 31: the host country is recorded as "reporting overdue" on the published status record. Ontoly shall issue a written enquiry to the DNA within ten (10) business days and shall notify affected account holders, Authorization Applicants and Building Representatives. No new Article 6 Label, and no new CORSIA Label dependent upon it, shall be applied in respect of that host country while the status subsists, and the unit record of every affected BERU carrying a provisional CORSIA Pipeline designation shall itemize the overdue report as an outstanding condition.

(c) Day 90: where the report remains unpublished, or is published without the expected adjustment and the DNA has not provided a satisfactory explanation, the Article 6 Label on the affected BERUs shall be suspended under Section 8.1 and the CORSIA Label suspended with it. Ontoly shall notify the ICAO Secretariat where any affected BERU has been cancelled for CORSIA compliance purposes, and shall escalate to the host country's UNFCCC national focal point.

(d) Two years from the corresponding adjustment due date determined under Section 8.4: the Article 6 Label is removed under Section 8.2 and, where affected BERUs have been cancelled for CORSIA compliance purposes, Section 9 applies.

7.6.3 Suspension or withdrawal of a host country's participation in Article 6 by the UNFCCC, or the lapse or disestablishment of its DNA, shall be treated as equivalent to a day 90 event under Section 7.6.2(c).

7.7 Restatement, Reversal or Withdrawal of a Corresponding Adjustment

Where a host country restates, reverses or withdraws a corresponding adjustment previously confirmed under Section 7.5, whether in a subsequent Biennial Transparency Report, a revision to the UNFCCC Article 6 database, or a communication from the DNA, Ontoly shall revert the status attribute of the affected BERUs to "under review" within ten (10) business days of becoming aware of the change, notify the persons identified in Section 8.3, apply the suspension and removal provisions of Section 8, and, where the affected BERUs have been cancelled for CORSIA compliance purposes, apply Section 9. Confirmation previously given under Section 7.5 does not limit the operation of this Section

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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 Label 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.

8.4 Corresponding Adjustment Due Date

For the purposes of Section 8.2 and BERS Standard Section 15.4.2, the date on which a corresponding adjustment is required to be applied in respect of a BERU is the due date of

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the first Biennial Transparency Report of the host country that covers the calendar year in which the first transfer of the underlying mitigation outcome occurred, the first transfer being determined by the trigger specified by the host country under Section 2(f) and recorded in the Article 6 Label metadata under Section 4.4. Where the host country has not specified a first-transfer trigger, the first transfer is taken to occur on cancellation of the BERU for CORSIA compliance purposes or, if earlier, on application of the Article 6 Label. Ontoly shall record and publish the resulting due date for each authorization, and the two (2) year period in Section 8.2 runs from that date.

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9. Remediation and Buyer Protection

9.1 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, restatement or reversal under Section 7.7, or expiry of the period in Section 8.2 — with respect to BERUs already cancelled for CORSIA compliance purposes, Ontoly shall reconcile the double-claimed mitigation. That obligation is an obligation of Ontoly. It is absolute and is not contingent on the availability of, or recovery under, any policy of insurance, on recovery from the Authorization Applicant, the Building Representative, the host country or any other person, or on the outcome of any dispute. OnOntoly shall complete reconciliation within one hundred and eighty (180) days of the compensation trigger date determined under Section 9.1.1,hall disclose the determination and the reconciliation approach on the public registry record within ten (10) business days of the determination, and shall document the completed remediation in that record. Reconciliation shall be effected through one or more of the following, applied in the following order so far as each is available:

(a) Replacement from reserve: cancellation of an equivalent quantity of CORSIA Eligible Emissions Units, carrying valid host country attestations, held by Ontoly for that purpose;

(b) Insurance: claims under the programme's corresponding adjustment risk cover, the proceeds of which shall be applied to the acquisition and cancellation of an equivalent quantity of CORSIA Eligible Emissions Units carrying valid host country attestations;

(c) Other compensation: such other reconciliation approach as may be approved by ICAO's relevant bodies.

(d) Direct funding: where the routes in paragraphs (a) to (c) are unavailable or insufficient, acquisition and cancellation by Ontoly, funded from its own resources, of an equivalent quantity of CORSIA Eligible Emissions Units carrying valid host country attestations.

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

9.1.1 Compensation trigger date. For the purposes of Section 9.1, the compensation trigger date in respect of a BERU that has been cancelled for CORSIA compliance purposes is the earliest of: (a) the date on which the DNA revokes the authorization, or confirms in writing that corresponding adjustments have not been and will not be applied in respect of the credited mitigation; (b) the date of a restatement, reversal or withdrawal of a previously confirmed corresponding adjustment under Section 7.7; (c) the date on which the Article 6 Label is suspended under Section 7.6.2(c); and (d) expiry of the two (2) year period in Section 8.2. Ontoly shall record and publish the compensation trigger date on the registry record of each affected BERU.

9.1.2 Relationship to label removal. The period in Section 8.2 governs the withdrawal of the Article 6 Label from BERUs in the Registry. It does not govern the time within which Ontoly must reconcile mitigation that has already been used for CORSIA offsetting. Where BERUs have been cancelled for CORSIA compliance purposes, the obligation in Section 9.1 arises on the compensation trigger date and must be discharged within the period in that Section, whether or not the period in Section 8.2 has expired and whether or not the Article 6 Label

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has yet been removed. Where evidence of the appropriate application of corresponding adjustments, or of compensation, is not provided within one hundred and eighty (180) days of the compensation trigger date, Ontoly shall proceed to reconcile the double-claimed mitigation through the routes in Section 9.1 without further delay.

9.1.3 Insurance notification. Where corresponding adjustment risk cover is in force under Section 9.2, Ontoly shall notify the insurer of a compensation trigger event within ten (10) business days of the compensation trigger date, and shall submit any claim in time to permit reconciliation to be completed within the period in Section 9.1.

9.2 Financial Capacity for Corresponding Adjustment Risk

Before the first Article 6 Label is applied to any BERU, and in any event before 31 December 2028, Ontoly shall have in force corresponding adjustment risk cover, or an equivalent ring-fenced financial instrument, sized to the aggregate quantity of BERUs then carrying the Article 6 Label and reviewed at least annually and on each application of the Article 6 Label to a further authorized quantity. No Article 6 Label shall be applied while that cover or instrument is not in force. Cover under this Section is distinct from, and is not satisfied by, any professional liability, commercial general liability or cyber insurance maintained by Ontoly. Ontoly shall disclose in its annual report whether the cover is in force, the quantity of Article 6-labelled BERUs it addresses, and the outcome of the most recent review. Ontoly shall establish the criteria that a policy or instrument must satisfy to qualify under this Section, and shall publish those criteria before the first Article 6 Label is applied.

9.3 Disclosure of Residual Accounting Risk to Buyers

Where a BERU is cancelled for CORSIA compliance purposes at a time when the corresponding adjustment status recorded under Section 4.4 is "committed" or "under review" rather than "applied", the registry cancellation record shall display that status as at the date of cancellation together with a standing notice that the corresponding adjustment has not yet been confirmed, the date on which confirmation is expected under Section 7.5.3, and the entitlement to reconciliation under Section 9.1. The notice shall remain on the record until the status is updated to "applied" or reconciliation is completed.

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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.

Until the ICAO Council has determined the BERS Program eligible, Ontoly shall not describe the BERS Program, any BERS project or any BERU as CORSIA-eligible, CORSIA-approved or CORSIA-qualified in any registry display, data export, application programming interface, website, marketing material, prospectus, contract or communication to a counterparty, and shall require by contract that any exchange, broker, data provider or other third party to which Ontoly makes BERU data available observes the same restriction and reproduces the provisional designation in Section 5.3 without alteration.

10A. ICVCM CCP Label

10A.1 This Section implements BERS Standard Section 15.4.5. No BERU or project shall be described as CCP-approved or CCP-labelled until the ICVCM has approved the BERS Program (BERS Standard Section 15.4.4).

10A.2 Eligibility. After an ICVCM approval decision, Ontoly shall test each BERU against the scope of that decision, including the approved methodology and version, the vintage and the issuance date, and confirm that the BERU was issued ex-post. Only BERUs that meet every condition receive the CCP label.

10A.3 Application. The Registry Administrator shall apply the CCP label as a unit-level attribute linked to each eligible serial number, record the ICVCM decision reference and date, and log the action in the Registry's append-only audit log. A second authorized person shall approve each batch, consistent with the separation of duties in the Registry Security Disclosure.

10A.4 Visibility. The CCP label shall be visible in all account types, on the public Ontoly Registry, in transaction and retirement records and statements, and in downloadable registry data. It shall be searchable and filterable as a distinct attribute and distinguishable from the Article 6 Label and the CORSIA Label.

10A.5 Suspension and removal. If the ICVCM suspends, withdraws or narrows its approval, Ontoly shall within ten (10) business days suspend or remove the label on affected BERUs not yet retired, subject to the ICVCM's rules, record the date and reason, and notify affected account holders.

10A.6 Records. Records of CCP label decisions shall be retained in accordance with Section 11.

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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.

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12. Revision History

Version	Published 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. Clarifications of process were introduced in this document on September 4, 2026.
1.1	2 November 2026	Adds Section 10A, the procedure for applying, displaying and removing the ICVCM CCP label (BERS Standard Section 15.4.5), following the ICVCM completeness review. No change to Article 6 or CORSIA procedures.

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