Ontoly

Building Emissions Reduction Standard (BERS)

Host Country Attestation Procedures

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1. Purpose

This document establishes the requirements and processes for obtaining, verifying, and maintaining host country attestations for Article 6 authorizations and corresponding adjustments under the Building Emissions Reduction Standard (BERS). These procedures implement BERS Standard Sections 15.4.2 and 15.4.3.2 and support the Ontoly Article 6 and CORSIA Label Guidance (the "Label Guidance"). Ontoly maintains them as a binding companion document to the Label Guidance in accordance with BERS Standard Section 15.4.3.2, and they are applied together with it. A reference in any BERS Program document to an "Annex A" to the Label Guidance is a reference to these Procedures.

Status notice. The BERS Program has applied for assessment by the ICAO Technical Advisory Body (TAB) under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). Unless and until the ICAO Council determines the BERS Program eligible, no BERU is a CORSIA Eligible Emissions Unit.

2. Definitions

Capitalized terms not defined here have the meaning given in the Label Guidance, Section 2.

(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. 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) Authorization Applicant: the party seeking the host country's Article 6 authorization and submitting attestation documentation to Ontoly — either the Building Representative (supplier-side) or a buyer or prospective buyer of the BERUs (buyer-side), in accordance with Label Guidance Section 4.2.

(c) Attestation: a formal written confirmation from the host country's DNA regarding the authorization of emission reductions for international use and the commitment to apply corresponding adjustments, including the host country attestation required under the ICAO document "CORSIA Eligible Emissions Units."

(d) Corresponding Adjustment (CA): an accounting adjustment applied by the host country to its NDC accounting to avoid double claiming of internationally transferred mitigation outcomes.

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3. Attestation Requirements

3.1 Required Documentation

The Authorization Applicant shall submit the following to Ontoly:

(a) Authorization letter: an original or certified copy of the host country's Article 6 authorization letter or equivalent instrument, issued by the DNA, which must include: identification of the BERS project(s) covered — or, for aggregated buyer-side authorizations, the objective coverage criteria and maximum authorized quantity required by Label Guidance Section 4.2; the type and quantity of emission reductions authorized; the period covered; an explicit statement of the authorized use(s), including CORSIA where applicable; the first-transfer trigger, where specified by the host country; and confirmation of the commitment to apply corresponding adjustments;

(b) Corresponding adjustment confirmation: written confirmation from the DNA (or reference to the host country's Article 6 infrastructure) that corresponding adjustments will be applied in the host country's Biennial Transparency Report or equivalent reporting mechanism, identifying the reporting instrument concerned, the reporting year to which the adjustment relates, the first-transfer trigger applied, and any identifier assigned to the authorized quantity in the host country's Article 6 tracking system or national registry;

(c) Standing (buyer-side applicants): evidence of Ontoly Registry account holder status or a binding purchase agreement (or executed term sheet) for the BERUs concerned. No Building Representative consent is required: BERUs are assigned to a buyer-side authorized quantity only through a transfer or sale executed by the Building Representative, and Ontoly notifies each affected Building Representative of assignment in accordance with Label Guidance Section 4.2; and

(d) Additional DNA requirements: any additional documentation, fees, or registrations required by the host country's DNA or Article 6 framework.

(e) No concurrent authorization: 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.

3.2 Acceptable Formats

Attestation documents must be: on official government letterhead or issued through an official government digital platform; signed by an authorized representative of the DNA (wet signature, electronic signature, or digital certificate); in English or accompanied by a certified English translation; and dated within twelve (12) months of submission to Ontoly, unless the authorization specifies a longer validity period.

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4. Verification Procedures

4.1 Authenticity Verification

Upon receipt of attestation documentation, Ontoly shall verify authenticity through one or more of: direct communication with the DNA (email, official correspondence, or virtual meeting); cross-referencing against the host country's public Article 6 registry or database (where available); verification through the UNFCCC's centralized Article 6 infrastructure (where operational); or engagement of a third-party verification service specializing in sovereign document authentication. For buyer-side applications, authenticity shall in all cases be confirmed directly with the DNA.

4.2 Scope Verification

Ontoly shall confirm that the attestation covers:

- The specific BERS project(s) — by name, location, and/or registry ID — or, for aggregated authorizations, the objective coverage criteria (host country, Approved BERS Methodology(ies), vintage window) and maximum authorized quantity;
- The specific emission reductions, by type, quantity, and/or vintage period;
- The authorized use(s) (international transfer, CORSIA compliance, or other international mitigation purposes) and, where specified, the first-transfer trigger; and
- The commitment to corresponding adjustments for the specific quantity and period.

Where an application would result in more than one authorization covering the same BERUs, Ontoly shall reject the application in accordance with the no-double-authorization safeguard in Label Guidance Section 4.2.

4.3 Review Timeline

Ontoly shall complete its review within ten (10) business days of receipt of a complete submission. Where additional information or clarification is required, Ontoly shall notify the Authorization Applicant within five (5) business days, and the review timeline restarts upon receipt of the additional information. Label application then follows Label Guidance Section 4.3.

4.4 Evidence That a Corresponding Adjustment Has Been Applied

4.4.1 Ontoly shall treat a corresponding adjustment as applied only in accordance with Label Guidance Section 7.5. The operative evidence is the structured summary accompanying the

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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.

4.4.2 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 published reporting is aggregated such that traceability cannot be established from that 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.

4.4.3 Ontoly shall record and publish its determination, and the corresponding adjustment status of each affected BERU, within the timeline in Label Guidance Section 7.5.3.

5. Ongoing Monitoring

5.1 Annual Reconfirmation

Ontoly shall request annual reconfirmation from the DNA that the authorization and corresponding adjustment commitment remain in effect. Reconfirmation requests shall be sent at least sixty (60) days before the anniversary of the original attestation.

5.2 Status Changes

The Authorization Applicant and the Building Representative shall each promptly notify Ontoly of any changes to: the host country's Article 6 policies or framework; the status of the DNA or its authorized representatives; the scope or validity of the authorization; or any communication from the DNA indicating a change to the corresponding adjustment commitment.

5.3 Ontoly Monitoring and Reconciliation

Ontoly shall independently monitor public communications from host country governments regarding Article 6 participation; UNFCCC correspondence and decisions regarding Article 6 implementation; and Biennial Transparency Reports, the UNFCCC Article 6 database, and national Article 6 registries (where available) to confirm corresponding adjustments have been reported. Ontoly shall conduct the annual reconciliation against national reporting described in Label Guidance Section 7.3, shall regularly seek evidence of the appropriate application of corresponding adjustments (BERS Standard Section 15.4.2(d)), and shall provide host countries with information and publish status reports in accordance with Label Guidance Section 7.2.

5.4 DNA Non-Response and Host Country Reporting Failure

5.4.1 Where a DNA does not respond to a reconfirmation request under Section 5.1, to an enquiry following a status change under Section 5.2, or to a request for clarification under Section 4.4.2, Ontoly shall: (a) send a first written reminder thirty (30) calendar days after the original request; (b) send a second written reminder, copied to the host country's UNFCCC

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national focal point, sixty (60) calendar days after the original request; (c) at ninety (90) calendar days, record the authorization as "under review" and notify affected account holders, the Authorization Applicant and the relevant Building Representatives; and (d) at one hundred and twenty (120) calendar days, suspend the Article 6 Label on the affected BERUs in accordance with Label Guidance Section 8.1, and the CORSIA Label with it.

5.4.2 Where a host country fails to publish a national report by its due date, publishes a report that does not reflect an expected corresponding adjustment, or has its Article 6 participation suspended by the UNFCCC, Ontoly shall apply the escalation in Label Guidance Section 7.6. While a host country is recorded as "reporting overdue" or its participation is suspended, Ontoly shall not apply a new Article 6 Label, or a new CORSIA Label dependent upon it, in respect of that host country.

5.4.3 Where a host country restates, reverses or withdraws a corresponding adjustment previously confirmed, Ontoly shall apply Label Guidance Section 7.7.

6. Non-Compliance and Remediation

6.1 Failure to Obtain Attestation

Where the required attestation is not obtained within the timeframes specified in BERS Standard Section 15.4.2, the Article 6 Label shall not be applied to the BERUs, and any provisional CORSIA Pipeline designation shall continue to itemize the outstanding attestation condition (Label Guidance Section 5.3).

6.2 Revocation or Failure of Corresponding Adjustments

Where an attestation is revoked by the host country, or evidence of the appropriate application of corresponding adjustments cannot be obtained within two (2) years of the corresponding adjustment due date determined under Label Guidance Section 8.4 (BERS Standard Section 15.4.2), Ontoly shall:

- Remove the Article 6 Label from affected BERUs (and, for post-2020 vintages, the CORSIA Label) in accordance with Label Guidance Section 8.2;
- Notify affected account holders, the Authorization Applicant, and the relevant Building Representative(s) within five (5) business days;
- Where BERUs have been cancelled for CORSIA compliance, notify the ICAO Secretariat within the same period and initiate remediation in accordance with Label Guidance Section 9, which requires reconciliation to be completed within one hundred and eighty (180) days of the compensation trigger date determined under Label Guidance Section 9.1.1; and
- Document the circumstances in the project record and the registry audit log.

6.3 Preconditions to Label Application

Ontoly shall not apply the Article 6 Label, and shall not apply a CORSIA Label dependent upon it, where: (a) the host country is recorded as "reporting overdue" under Label Guidance

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Section 7.6.2(b) or its Article 6 participation is suspended by the UNFCCC; (b) the authorization is recorded as "under review"; (c) the authorization is ambiguous as to corresponding adjustments and the ambiguity has not been resolved with the DNA; or (d) the corresponding adjustment risk cover or equivalent instrument required by Label Guidance Section 9.2 is not in force.

6.4 Remediation Obligation

Where BERUs affected by a failure of corresponding adjustments have been cancelled for CORSIA compliance purposes, Ontoly shall reconcile the double-claimed mitigation in accordance with Label Guidance Section 9. That obligation is an obligation of Ontoly and is not contingent on the availability of, or recovery under, any policy of insurance, or on recovery from the Authorization Applicant, the Building Representative, the host country or any other person.

That obligation arises on the compensation trigger date determined under Label Guidance Section 9.1.1 and is not deferred until expiry of the two (2) year period in Section 6.2. The two-year period governs withdrawal of the Article 6 Label from BERUs held in the Registry; reconciliation of mitigation already used for CORSIA offsetting is governed by the shorter period in Label Guidance Section 9.1.

7. Record Retention

All attestation documents, verification records, correspondence with DNAs, reconciliation results, and related materials 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 to be eligible, in accordance with BERS Standard Section 15.3.3.

8. Revision History

Version	Date	Description
1.0	July 2026	Initial publication. Clarifications were introduced into this document on September 4, 2026. Republished on 2 November 2026 in the new Ontoly brand, with no change to content.

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