Economy
of Love

Methodology Requirements

Version 1.1 | February 3, 2026

Composed by the Egyptian Biodynamic Association

EoL carbon credits can only be assured through the involvement of an accredited validator and verifier.

Acronyms and Abbreviations

Acronym	Definition
AD	Activity Data at year (X)
EF	Emission Factor
GHG	Greenhouse Gases
AFOLU	Agriculture, Forestry, and Other Land Use
FAO	Food and Agriculture Organization
IPCC	Intergovernmental Panel on Climate Change
NDC	Nationally Determined Contribution
MRV	Monitoring, Reporting, and Verification
SDG	Sustainable Development Goals
VVB	Validation and Verification Body
NEXT	Nationally Determined Contribution Expert Tool
EoL	Economy of Love
AGB	Above-Ground Biomass
BGB	Below-Ground Biomass
Y	Yes (Included)
O	Optional

1. Introduction

The Economy of Love (EoL) Standard provides a comprehensive framework for developing, assessing, and implementing carbon projects that integrate climate mitigation with regenerative agricultural practices and social responsibility. Grounded in recognized carbon accounting principles, the EoL Methodology embeds agroecological values, ethical production, and ecosystem restoration at the core of every project. Its primary objective is to ensure that climate action through agriculture delivers measurable carbon benefits while enhancing environmental integrity, farmer livelihoods, and long-term ecosystem resilience.

The Agriculture, Forestry, and Other Land Use (AFOLU) sector plays a critical role in global climate mitigation. While agriculture is a significant source of greenhouse gas (GHG) emissions, it also represents one of the most promising pathways for carbon sequestration through improved land management, soil restoration, and biomass enhancement. Yet the diversity of agricultural systems and variability of land-use practices have historically limited the accuracy and inclusiveness of carbon accounting. Many existing methodologies focus narrowly on emission reductions, giving insufficient attention to ecological regeneration, social outcomes, and long-term system resilience.

The EoL Standard addresses these gaps by adopting an agroecological approach that recognizes farms as interconnected ecological and socioeconomic systems. Rather than focusing solely on carbon metrics, the methodology promotes farming practices that regenerate soils, enhance biodiversity, and strengthen climate resilience — while ensuring that carbon sequestration outcomes are robustly quantified, monitored, and verified in line with internationally recognized standards.

> **Social Responsibility at the Core**
>
> A central objective of the EoL Standard is to ensure that climate mitigation efforts directly benefit farmers and local communities. Unlike conventional carbon projects that may overlook social dimensions, the EoL framework emphasizes fair value distribution, farmer inclusion, and respect for local knowledge. Embedded social safeguards and benefit-sharing mechanisms ensure that climate action supports both environmental sustainability and socioeconomic resilience.

The EoL Standard is also designed to be compatible with and complementary to existing reporting frameworks, including IPCC guidelines and recognized certification systems. This alignment facilitates data consistency, reduces duplication, and enhances transparency across carbon markets. At the same time, the Standard prioritizes accessibility and practical implementation across diverse agricultural contexts, remaining sensitive to local environmental and cultural conditions.

2. General Requirements

To maintain international credibility while addressing the specific needs of smallholder farmers, all EoL methodologies must be developed using standardized and consistent criteria. New procedures are only created when no existing methodology can be reasonably updated to meet project goals.

2.1 Fundamental Principles and Structure

The EoL Standard is guided by the core principles of high-integrity carbon markets and requires all assumptions, parameters, and procedures involving significant uncertainty to be explicitly stated. To streamline certification for farmers, it adopts a modular structure in which a central framework document coordinates specific technical tools or modules. For the determination of additionality and crediting baselines, the Standard prioritizes standardized methods as detailed in the EoL Additionality Assessment Methodology.

2.2 Uncertainty

Uncertainty is defined, following IPCC guidance, as the lack of knowledge of the true value of a variable — characterized as a probability density function describing the range and likelihood of possible values. The 2019 Refinement to the 2006 IPCC Guidelines for National GHG Inventories provides further guidance on random error, systematic error, and related terminology.

Uncertainty in emission reductions and carbon removals depends on the uncertainty of each data variable and parameter used in their measurement. Projects must minimize sources of uncertainty as far as possible, particularly those arising from data collection and measurement. A combined approach to data use is permitted, depending on availability — including measured data, published sources, model outputs, and expert judgment.

Unless otherwise specified, Project Holders must apply the following uncertainty adjustment rates based on the data tier used:

Data Tier	Uncertainty Adjustment Rate
Tier 1	10%
Tier 2	5%

The Program requires Tier 3 or Tier 2 approaches as the default. Tier 1 is permitted only for non-significant data where higher-tier data are not necessary.

> **Tier Definitions**
>
> Tier 1 uses IPCC default parameters. Tier 2 applies country- or region-specific emission and stock change factors with greater spatial resolution. Tier 3 is the most demanding — primarily involving comprehensive field sampling repeated at regular intervals, and/or GIS-based monitoring systems that track land-use change over time.

Uncertainty Analysis Requirements

Methodology developers must incorporate a comprehensive uncertainty analysis within the methodology document. This analysis must:

- Be based on reasonable assumptions regarding the uncertainty ranges of all parameters, drawn from available data, peer-reviewed literature, or prescribed precision standards.
- Quantify the combined effect of parameter uncertainties on the final emission reduction or removal estimate using standard error propagation techniques and stochastic simulation methods.
- Explicitly assess whether there is a significant risk that the uncertainty of the estimate — defined as half the width of the two-sided 90% confidence interval — could exceed 10% of the mean estimated value. A significant risk exists if this threshold is expected to be exceeded in at least 10% of worst-case scenarios.

Worked Example: Uncertainty Calculation

> For a simple emission reduction model ER = AD × EF, if Activity Data (AD) uncertainty is ≤2% and the Emission Factor (EF) requires a minimum measurement precision of 5%, then combined uncertainty = $\sqrt{(0.02^2 + 0.05^2)}$ = 5.4%. Since 5.4% is well below the 10% threshold, no additional uncertainty discounting procedures are required.

2.3 Project Eligibility

Projects applying this methodology must fall within the AFOLU sector and implement land management practices that improve soil health, enhance carbon sequestration, or restore degraded land.

Eligible Practices

Eligible projects must implement practices that enhance soil quality, improve land productivity, increase soil organic carbon storage, and support sustainable land use. The following practices qualify:

- Regenerative agriculture
- Organic or biodynamic farming
- Improved grazing and livestock management
- Composting and organic soil amendments
- Agroforestry or tree planting on agricultural land
- Avoided land degradation and restoration of degraded land
- Improved soil management, including reduced tillage, cover crops, and crop rotation

Defined Project Boundary

Projects must establish a clearly defined geographic boundary encompassing all land areas where project activities are implemented. This boundary may include individual farms, agricultural plots, or aggregated areas such as cooperatives. It must be formally documented to ensure transparency and consistent monitoring.

Projects must also identify the carbon pools within the project boundary — typically soil organic carbon as the primary pool, with additional pools such as biomass included where relevant. Projects must specify both the project start date and the crediting period.

Legal Rights and Land Tenure

Projects must demonstrate clear legal authority to implement land management activities within the defined boundary. Acceptable documentation includes:

- Proof of land ownership
- Land-use rights
- Management agreements or contracts

Projects must also demonstrate the right to claim the environmental and carbon benefits generated by project activities. These requirements apply equally to individual landholders and aggregated project structures.

Project Participants

Projects may be implemented by individual landholders or through aggregated structures such as farmer groups, cooperatives, or project developers managing multiple farms. All participating landholders must fall within the defined project boundary and apply the selected land management practices within their respective areas.

Safeguards and Co-Benefits

Project activities must avoid negative environmental or social impacts. In particular, practices must not harm biodiversity, water resources, or surrounding ecosystems, and must respect applicable labor and land tenure rights. Where possible, projects should contribute to positive outcomes, including:

- Improved soil fertility and land productivity

- Enhanced resilience of agricultural systems to climate variability
- Improved livelihoods for farmers and rural communities
- Increased sustainability of land management practices

2.3.1 Non-Eligible Activities

Ineligibility Criteria

The following activities are not eligible under this methodology: (1) Activities outside the AFOLU sector, including industrial emission reduction, energy generation, or waste management. (2) Land management practices implemented outside the documented project boundary. (3) Projects lacking verifiable land ownership, land-use rights, or management authority. (4) Practices that lead to land or ecosystem degradation.

2.4 AFOLU Methodologies

2.4.1 Methodology Purpose

The EoL Carbon Farming Methodology defines the general conditions, requirements, and procedures that Project Holders must apply to ensure compliance with the Standard. Designed as a learning and adaptive framework, it is subject to periodic updates informed by practical implementation experience, advances in scientific research, and contributions from experts in agroecology, agroforestry, regenerative agriculture, soil conservation, and conservation agriculture.

To accommodate the diversity and complexity of agricultural systems across different territories, the Methodology may be complemented by additional, more specific methodologies tailored to particular contexts or situations.

2.4.2 Scope of Methodology

The Methodology is intended for Project Holders operating in the AFOLU sector whose objectives include climate change mitigation alongside the monitoring of ecosystemic outcomes aligned with agroecological principles. It governs the transition from conventional agricultural practices to agroecological systems, and specifically covers:

- Project eligibility requirements
- Project design requirements, procedures, and methods
- Carbon Impact Quantification terms and conditions, by year and over the project timeline
- Project Scenario implementation
- Risk identification, uncertainty management, and risk buffer recommendations
- Monitoring, Reporting, and Verification (MRV) requirements, including SDG-aligned ecosystemic indicators
- Additionality demonstration procedures

2.4.3 Estimating GHG Emissions and Carbon Sequestration

EoL uses the FAO NEXT generic methodology for estimating greenhouse gas emissions and carbon sequestration. NEXT is grounded in Chapter 2 of Volume 4 of the IPCC 2006 Guidelines and the 2019 Refinement, and has been developed using the IPCC 2013 Wetlands Supplement. It applies to mineral soils and agricultural inputs (fertilizers), and covers CO_2, CH_4, and N_2O as the principal gases.

Carbon Stock Changes — Stock Difference Method

Carbon stock changes are calculated using the stock-difference method across six pools:

- Above-ground biomass (AGB)
- Below-ground biomass (BGB)
- Soil
- Deadwood
- Litter
- Harvested Wood Products (HWP) — in specific cases only

> **Equation 1 — Carbon Stock Changes**
> $\Delta Clanduse = \Delta CAGB + \Delta CBGB + \Delta Csoil + \Delta CDD + \Delta Clitter + \Delta CHWP\_producedWhere\ \Delta Clanduse$ is the total carbon stock change for a land-use stratum, and each component represents changes

in above-ground biomass, below-ground biomass, soil, deadwood, litter, and harvested wood products respectively.

Non-Stock GHG Emissions (CH_4 and N_2O)

Sources such as biomass burning, enteric fermentation, rewetting of inland wetland mineral soils, aquaculture, and soil management are significant contributors to methane and nitrous oxide emissions. NEXT quantifies these using the IPCC generic approach:

Equation 2 — Non-Stock Emissions

Emissions = AD × EFWhere AD is the activity data at year (X), and EF is the corresponding emission factor.

3. Methodology Components

3.1 Project Boundary

The project boundary defines all GHG sources, sinks, and reservoirs that are controlled by the project, directly related to project activities, or indirectly affected through leakage. Methodologies must explicitly describe and justify the inclusion or exclusion of all relevant GHG sources, sinks, and carbon pools for both project and baseline scenarios.

For EoL projects, relevant carbon pools include soil organic carbon, above- and below-ground biomass, litter, deadwood, and compost-amended soils — reflecting the regenerative practices implemented. Emissions from CO_2, CH_4, and N_2O associated with farming activities (livestock management, fertilizer application, soil tillage, and energy use) must be included where material. Pools or emissions contributing less than 5% of total project impacts may be conservatively excluded.

Activity Type	Key Accounting Requirements
Biodynamic / organic farms	Soil carbon increases from compost and regenerative practices; CH_4 and N_2O from livestock and manure
Afforestation / reforestation	Above- and below-ground biomass and soil carbon; credits awarded for verified sequestration
Agroforestry	Integration of woody perennials with crops and/or livestock; biomass and soil carbon pools included

All assumptions, thresholds, and data sources must be transparently documented. Methods must be based on peer-reviewed literature, approved EoL tools, or comparable carbon accounting methodologies.

3.2 Baseline Scenario

At project inception, the Project Holder must document the existing land use and management practices applied to all project surfaces. The baseline (Reference Scenario) represents the continuation of these practices in the absence of the project — i.e., what would reasonably occur without regenerative intervention.

Baseline practices are determined from documented land use during the three years preceding the project start date. Where multiple uses are recorded, the most recent practice is taken as the baseline. For grouped or large-scale projects where plot-specific history cannot be established, the Project Holder must define transparent, conservative assumptions — fully documented and consistently applied in carbon calculations.

All projects must use Tier 2 data for the following baseline parameters:

Parameter	Required Tier	Data Source
SOC stocks & trends	Tier 2	Field sampling, national soil databases, or peer-reviewed surveys
Crop yields	Tier 2	Local farm records or extension data
Crop rotations	Tier 2	Farm logs or satellite verification

Fertilizer type & rates	Tier 2	Invoices, surveys, or extension datasets

3.2.1 Baseline Reassessment Frequency

Trigger	Action Required
Every 5 years	Mandatory baseline update
Change in management practice	Immediate recalculation
New Tier 2 datasets become available	Baseline refinement
Verified SOC trend deviation > ±10%	Full rebaseline

3.2.2 Public Disclosure and Transparency

All baseline inputs must be publicly disclosed in project documentation, including:

- All Tier 2 datasets and sources
- Full NEXT model configuration (scenario files, parameters, and coefficients)
- All baseline assumptions and applied deduction factors
- Reproducible SOC stock and emission calculations

Full disclosure guarantees independent replication and third-party review.

3.3 Demonstration of Additionality

Every project must provide a formal Demonstration of Additionality — verifiable evidence that the GHG emission reductions or carbon removals would not have occurred under business-as-usual conditions without the financial support of carbon credit revenue.

The additionality assessment follows a cumulative scoring process. At each step, the project is classified as Very High, High, Medium, or Low. A Low classification at any step renders the project Not Additional and ineligible for certification.

1 **Overall Likelihood**

A preliminary self-assessment confirming the project meets basic additionality potential before entering the certification pipeline. Projects must demonstrate Very High, High, or Medium likelihood to proceed.

2 **Regulatory Additionality**

Proof that regenerative activities go beyond existing legal mandates and are not undertaken merely to comply with local or international law.

3 **Financial Additionality**

Evidence that the project can only be fully or partially achieved through revenue generated by carbon credits.

4	**Barrier Additionality** Identification of specific social, technical, or institutional hurdles that would not exist in a business-as-usual scenario and can only be overcome with project support.
5	**Climate Additionality** A technical comparison between the baseline and project scenarios to quantify the actual net carbon benefit achieved.

Continuous Verification Requirement

Additionality is not a one-time assessment. It must be audited by an independent VVB at three key milestones: (1) Validation Phase — confirming the project meets initial entry thresholds. (2) Verification Phases — reconfirming activities remain additional relative to evolving local practices. (3) Certification Renewal — a comprehensive reassessment every 10 years under current market and regulatory conditions.

3.4 Leakage

Carbon leakage refers to the unintentional increase in GHG emissions outside a project's accounting area caused by changes in practices within it. Leakage can occur at any scale — from a single farm to the international level — and arises when a project's scope is smaller than the overall system it affects.

> **Materiality Threshold**
> A 5% materiality threshold applies. If a project demonstrates that carbon leakage is less than 5% at the project scale, those emissions may be excluded from accounting.

This methodology focuses on minimizing leakage by design. Project developers must account for all feasible carbon loss pathways, using the FAO NEXT tool for calculation. The primary leakage risk arises from interventions that reduce crop supply or increase prices; effective leakage control means maintaining yield and price levels relative to the baseline.

Developers must use one of the following approaches to demonstrate low leakage risk:

- Productivity Value: Show that productivity per hectare or per person remains within 5% of its pre-project level.
- Output Value: Show that the total value of outputs from the project area remains within 5% of its pre-project level, or is equivalent to that of a comparable region without the project.

Leakage data must be reported every 10 years at certification renewal. Where local data are unavailable, regional data from FAOSTAT or the World Bank may be used, with the method choice documented.

3.5 Offset Credit Issuance and Retirement

Offset credits are issued only after a project's GHG emission reductions or carbon dioxide removals have been properly monitored, quantified, validated, and verified in accordance with approved methodologies and international standards (ISO 14064-3 and ISO 14065).

Stage	Process	Key Requirement
Issuance	Monitoring, validation & verification	Quantified in tCO_2e; adjusted for leakage and buffer; assigned unique serial numbers
Transfer	Resale or direct retirement	Credits transferred to buyer account or designated beneficiary
Retirement	Buyer notifies the Program	Permanently removed from registry; confirms one-time use; prevents double counting

Records related to issuance, transfer, and retirement must be securely retained for audit and verification purposes. Project Holders and Buyers must adhere to applicable contractual terms throughout the credit lifecycle.

3.6 Quantification, Monitoring, Reporting, and Verification (QMRV)

3.6.1 Quantification of Emission Reductions and Removals

The quantity of tradable carbon units issued to a project must be based exclusively on verified GHG emission reductions and carbon dioxide removals. Each approved methodology must define clear, conservative, and scientifically justified rules for independently quantifying these outcomes.

3.6.2 General Quantification Requirements

Methodologies must clearly indicate whether project activities generate emission reductions, carbon dioxide removals, or both, and must establish transparent procedures for calculating GHG emissions, carbon stocks, and stock variations — separately for the baseline scenario, the project scenario, and any associated leakage. Where both categories are credited:

- Emissions affecting only reductions are included exclusively in reduction calculations.
- Emissions affecting only removals are included exclusively in removal calculations.
- Emissions influencing both are distributed proportionally between the two categories.
- Non-permanence risk adjustments are distributed in proportion to total credited volumes.

3.6.3 Carbon Impact Quantification Framework

Credit issuance is based exclusively on verified net GHG emission reductions and removals. EoL applies an integrated quantification framework combining internationally recognized land-based accounting models with additional conservativeness factors to prevent over-crediting. Quantification follows a two-step process:

1. Primary quantification using the FAO NEXT tool, which establishes baseline and project scenario carbon balances across the project lifetime.
2. Application of conservative uncertainty and permanence risk buffers in accordance with EoL methodological rules.

For governmental or large-scale jurisdictional programs, a conservative ten-year deforestation exclusion factor must be applied to all initial project areas to ensure that no deforestation-driven land is credited.

3.6.4 The FAO NEXT Tool

The Nationally Determined Contribution Expert Tool (NEXT) is an FAO-developed GHG accounting tool for annual environmental impact assessment in the AFOLU sector. It is built upon IPCC 2006 Guidelines, the 2019 Refinement, and the 2013 Wetlands Supplement.

NEXT operates by comparing two scenarios over a 30-year time series: a Climate Action Scenario (the project) and a Counterfactual Scenario (business as usual). It uses a modular, Excel-based structure and generates annual and cumulative results, including the social value of carbon. Results are expressed in metric tonnes of CO_2 equivalent per year (tCO_2e/year).

Under EoL, the NEXT tool is the mandatory quantification platform for all AFOLU-sector projects, used to quantify annual carbon stock changes and CH_4/N_2O emissions across a standardized 30-year horizon. Its scope is limited to:

- Cropland and grassland systems (including flooded rice)
- Agroforestry and perennial cropping systems
- Nutrient and fertilizer management practices

3.6.5 Baseline and Project Scenarios

Quantification is based on the annual and cumulative difference between the Reference Scenario (business as usual) and the Project Scenario (regenerative land-use practices). This difference constitutes the gross climate benefit for credit issuance.

3.6.6 Carbon Pools and GHG Accounting

Carbon stock changes are quantified using the IPCC stock-difference method. The following pools are included:

Carbon Pool	Included	Justification
Above-ground biomass (AGB)	Yes	Project activities affect vegetation growth, increasing biomass above the soil surface.
Below-ground biomass (BGB)	Yes	Root biomass may change depending on vegetation response and project practices.
Soil organic carbon	Yes	Soil management and organic inputs directly increase soil carbon stocks.
Compost	Yes	Compost contributes carbon inputs to soil, enhancing overall carbon sequestration.

Non-CO_2 emissions (CH_4 and N_2O) are quantified using IPCC activity data × emission factor methodologies and converted to CO_2e using AR5 global warming potentials. All carbon stock changes are converted to CO_2e using a conversion factor of 44/12.

3.6.7 Progressive Implementation and Area Dynamics

Project implementation may follow linear, curved, exponential, or user-defined deployment dynamics. Large-scale and grouped projects may define annual expansion areas to reflect realistic adoption pathways. Land-use conversions and management transitions must account for biomass, soil carbon, and emissions changes over a minimum 20-year post-conversion period.

3.6.8 Carbon Leakage

Projects must identify and quantify potential market and activity displacement effects. Where leakage risks are identified, conservative deductions must be applied to credited volumes.

3.6.9 Uncertainty and Permanence Risk Buffer

The following deductions apply based on data tier and project risk class:

Data Tier	Mandatory Uncertainty Deduction
Tier 1	10%
Tier 2	5%

Risk Class	Buffer Rate
Very High	25%
High	20%
Medium	10%
Low	5%

Net Credit Formula

Net creditable volume = Gross mitigation benefit − Uncertainty deduction − Permanence buffer

3.6.10 Net Credit Issuance

The final net quantity in tCO_2e represents sellable carbon credits for each vintage period and must be independently verified by an accredited VVB prior to issuance.

3.6.11 Monitoring, Reporting, and Verification (MRV)

Projects must implement a robust MRV system that periodically measures carbon stocks, soil quality, agronomic performance, and ecosystem indicators; applies representative sampling and stratification; supports corrective management actions; and enables full third-party verification.

3.6.12 Risk Management

Projects must assess and manage risks related to:

- Delays or non-completion of regenerative practices
- Organizational and technical capacity limitations
- Climate hazards (fire, flood, storms, drought)
- Pests and diseases
- Socioeconomic and political instability

4. Monitoring

Each methodology must clearly identify which parameters are fixed at validation and which must be monitored throughout the crediting period. It must also specify procedures for collecting, recording, compiling, validating, and analyzing all monitored data.

4.1 Monitoring Requirements

Methodologies must define:

- Required datasets, data sources, and measurement units
- Conservative approaches when uncertainty exists, to prevent over-crediting
- Conversion of all greenhouse gases to metric tonnes of CO_2 equivalent using approved global warming potentials
- Monitoring systems specifying objectives, calculation methods, data quality controls, monitoring frequency, and measurement procedures

Methodologies crediting upstream displacement must include monitoring of upstream sources, sinks, and reservoirs. Where these cannot be directly identified, conservative discount factors must be applied.

4.1.1 AFOLU Monitoring

AFOLU methodologies must use statistically representative sampling plots with appropriate sampling depth and duration, and reliable measurement procedures for soil, biomass, and deadwood — including bulk density, erosion assessment, and oven-dry density estimation.

5. Safeguards Framework

The EoL Safeguards Framework ensures that all project activities avoid harm to the environment, ecosystems, and people, and that they are designed and implemented in a manner that respects human rights, promotes equity, protects biodiversity, and safeguards livelihoods.

This framework is mandatory for all EoL projects, regardless of scale, sector, geography, or project structure, and applies throughout the full project lifecycle — from design through validation, monitoring, verification, issuance, and credit retirement.

All EoL projects must comply with the following six core requirements:

1	**No Net Harm** Project activities must not result in negative environmental or socioeconomic impacts.
2	**Risk Identification and Mitigation** All material risks must be identified, disclosed, mitigated, and monitored.
3	**Respect for Human Rights** Projects must respect internationally recognized human rights.
4	**Environmental Integrity** Projects must protect biodiversity, ecosystems, and ecosystem services.
5	**Equity and Inclusion** Projects must promote gender equality, non-discrimination, and fair benefit-sharing.
6	**Transparency and Accountability** Safeguard performance must be documented, reported, and subject to third-party verification.

No-Net-Harm and Safeguard Risk Assessment

Projects must be designed to avoid environmental, biodiversity, or social adverse effects throughout their implementation. If adverse effects are identified during project design, the Project Holder must implement appropriate Safeguard Measures — including design modifications — and document these in the Risks Overview Table.

The Monitoring Plan must demonstrate how the Project Holder will:

- Continuously monitor the Do-No-Harm principle
- Identify risks of adverse effects during project implementation
- Track the implementation of pre-agreed Safeguard Measures

- Detect any new adverse effects through monitoring or the grievance procedure

Project boundaries and surrounding landscapes must be regularly screened for potential environmental, biodiversity, or social negative impacts. Any identified adverse effects must be recorded in the Risks Overview as soon as they become known, with rapid internal escalation processes in place for urgent decision-making.

6. Double Counting Avoidance

All verified atmospheric carbon must be singular and owned by only one entity at a time. The EoL Standard distinguishes between two types of double-counting risk:

Type	Description
Double Claiming	Multiple parties claim the same climate benefit against their own environmental targets.
Double Issuance	More than one carbon credit from different standard systems is issued for the same climate action.

6.1 Double-Claiming Controls

The EoL Registry uses blockchain technology to prevent double-counting. Each Project Holder, project, and credit issuance is assigned a unique, immutable ID permanently linked to the original certified project and its full transaction history.

To prevent cross-standard double-counting, the following rules apply:

- Exclusive Registration: Project Holders must pledge not to register the same project under any other carbon credit program.
- Holder Declaration: The Project Holder must formally state that the project is submitted for EoL certification exclusively.
- Program Oversight: EoL monitors for potential conflicts as part of its supervisory procedures.
- VVB Responsibility: The appointed VVB must check for overlaps with other programs and immediately report any double-counting to EoL.

6.2 Treatment of Double-Counting Situations

Suspension Protocol

If a double-counting issue is identified, the affected project and all its credits are immediately suspended ('put on hold') in the registry without liability. The situation is resolved through the EoL Formal Grievance Procedure. If the Project Holder fails to resolve the issue within the required timeframe, EoL may cancel the project and all related credits from the registry, and revoke the Project Holder's access to the EoL platform.

7. Main Sources

The following references underpin the EoL Methodology Requirements:

- IPCC (2019). 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. IPCC, Switzerland.
- IPCC (2013). Supplement to the 2006 IPCC Guidelines for National GHG Inventories: Wetlands. Published in Switzerland.
- FAO. Nationally Determined Contribution Expert Tool (NEXT, v.0523 and later). Designed to quantify the net balance of GHG emissions, reductions, and removals across AFOLU activities.
- UNFCCC (2020). Reference Manual for the Enhanced Transparency Framework under the Paris Agreement. Bonn.
- UNFCCC (2021). Nationally Determined Contributions under the Paris Agreement — Synthesis Report by the Secretariat. Bonn, December 2021.