Introduction

The Cabon Offset Certification Portal (also referred to as *COC Portal*) is a digitalized platform for automated certification of Carbon Offset Certification for commodities, products, or services. The COC Portal is a workflow management solution to standardize the exchange of information between parties (clients, verification body, COC).

Glossary

Applicant: Private or State-owned entities that are applying for Carbon Offset Certification certificates/labels.

Carbon Footprint Calculation: A complete and accurate account of the GHG emissions of the commodity, product or service's life-cycle. Products and services under the COC label application process are required to present accurate GHG/carbon footprint equivalent calculations in the *Carbon Footprint Calculation* step (detailed below) in accordance with the COC Protocol.

Carbon Footprint Verification: A complete and accurate verification of the GHG emissions of a commodity, product or service's life-cycle. Products and services under the COC label application are required to present an accurate third-party verification of the GHG/Carbon footprint equivalent calculation. Such verification must be uploaded in the *Carbon Footprint Verification* step (detailed below) in accordance with the COC Protocol.

Carbon Market Access: Service providers offer market access to carbon credit offers varying in type, amount and geography, among other characteristics. Carbon Offset Certification works with multiple carbon market access providers.

Carbon Offset Certification: The first independent certification standard for carbon offset

commodity transactions, products and services.

Carbon Offset Commodity: natural resources or raw materials with a clear distinction between certification for 'cradle-to-gate' and 'cradle-to-grave' transactions.

Carbon Offset Product: semi-final or final products (cradle-to-shelf).

Carbon Credit: A transactable, intangible environmental instrument representing a unit of carbon dioxide equivalent (CO2e) created either by regulatory schemes promoted by governments or by projects which are validated to a recognised carbon standard. Carbon credits are typically ultimately used to compensate for or neutralise unabated emissions occurring elsewhere by retiring or cancelling them in a registry.

Carbon Credit Retirement: Proof of GHG footprint offset through carbon credit retirements. Applicants must upload all carbon credit transactions and retirements related to the product or service application under the *Carbon Credit Retirement* step (detailed below) in accordance with the COC Protocol.

Carbon Offset Service: services and logistics solutions (e.g. shipping, aviation solutions).

Cradle-to-gate / Cradle-to-shelf: A defined boundary for a product/transaction life cycle analysis from extraction and processing of raw materials, manufacturing, storage and distribution to the first customer and excludes the use of product and end-of-life stages. For each process phase, all direct emissions (scope 1) and energy use (scope 2) must be accounted for and reported.

Cradle-to-grave: A defined boundary for a product/transaction life cycle analysis from extraction and processing of raw materials, manufacturing, storage, and distribution to the end use of the material. For each process phase, all direct emissions (scope 1) and energy use (scope 2) must be accounted for and reported.

Measurement, reporting and verification (MRV): Service providers offer MRV solutions (measurement, reporting and verification of a product or service GHG footprint) to entities wishing to quantify its GHG footprint. Carbon Offset Certification works with multiple MRV providers.

Partner: Private or State-owned entities that are partners of Carbon Offset Certification, offering services related to GHG footprint accounting, verification and carbon markets access.

Verification Body (VB): A verification body determines whether the GHG footprint meets all the requirements of the Carbon Offset Certification Protocol. The VB also verifies that all the outcomes of the documentation provided by the applicant through internal calculations, or a third party (MRV provider) have been calculated and successfully reached the Carbon Offset Certification Protocol requirements. Carbon Offset Certification works with multiple VBs, however, has a strategic partnership with Bureau Veritas, a global audit and verification services provider with leading expertise in environmental and sustainability standards.

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1. How to create an account on the Carbon Offset Certification Portal (*COC Portal*)

To create an account on the COC Portal, simply click on "**create new account**". You will be redirected to the registration page. Follow the steps:

 $\left(\right)$

Select the Company profile:

- Applicant for COC certification: <u>Click here</u> to apply for a COC Certificate.
- **Partner Service Provider:** <u>Click here</u> for Partner registration (MRV, Verification Body, Carbon Market Access Provider)

| | COC Protocol | ET- MAR |
|---|---|---|
| Cree | ate an account | |
| Company Profile Applicant for certification Partner - Service Provider (MRV, Verification Body, Carbon Market Access Provider) | | Next |
| Fill in the Company's details: Company Logo Company Name Company Website Company Address Company Description Fill in contact details: First Name Last Name Phone number Email address Password | Company Marine Company Marine | CONTACT DETAILS First Name Your Jists Name Last Name Marc Last Name Direct Phone Number A02 345 678910 Email Address Email Address Password Cassword Verification |

Once you click on "**Submit**", you will receive an email from Carbon Offset Certification to confirm your account (make sure to also check the SPAM folder). Once you click on the link provided, your email will be verified. After verification, you are set to use the COC Portal.

2. How to apply for a COC certificate/label

To apply for a COC certificate, click on the **Application Form** tab at the top of the screen.

The Application Form has simple 5 steps:

Transaction Details:

- Select the type of certificate: **Commodity**, **Product** or **Service**. In case of service, select the type of service (shipping, aviation, other).
- Complete the additional transaction details.

| | BON SET KATION | COC Protocol | Application form | Dashboard | Partners | | | |
|-------------------------|---------------------------------------|---------------|------------------|---------------|---------------|---------|--|--|
| O Commo | dity 🔿 Product 🔿 Service | | | | | | | |
| | Appl | lication Forr | m: Carbon C |)ffset Cor | nmodity | Y | | |
| • Step 1 Transaction | 1/5 Ion(s) to be certified | | | | | | | |
| 1 | Commodity | | | | | | | |
| | Commodity | | | | | | | |
| | Estimated Commodity Volume / Quantity | | | Unit | | | | |
| 2 | Volume / Quantity | | | Unit | | | | |
| | Estimated (First) Transaction(s) Date | | | Number Of Tr | ansaction(s) | | | |
| 3 | jj/mm/aaaa 🗖 | | | Number | | | | |
| | Origin (Cradle) | | | Destination (| Gate or Grave | :) | | |

(2) Carbon footprint calculation

Reply to the following questionnaire with "yes" and "no" answers:

- Is the company able to calculate the carbon footprint of the transaction(s) or portfolio to be certified on its own?
- (If "**No**") Does the company require an independent expert service provider for footprint calculation?
- (if "No") Does the company require the services of a partner to calculate the carbon footprint? (COC Management can introduce independent expert MRV companies)

3) Carbon footprint verification

Reply to the following questionnaire with "yes" and "no" answers:

- Does the company want to be introduced to Bureau Veritas?
- (if "No") Has the company a preference for another Verification Body (VVB)?

4)Carbon market access

Reply the following questionnaire with "yes" and "no" answers:

• Does the company need support in the purchase and retirement of carbon credits?

(5)Confirm the application information.

Please be sure all data is correct. It is essential to reply to all steps with precise information:

| | Application | Information | | |
|--|--|---|-----------------------------|--|
| | iago.machado@offsetcertificatio com | Last Name: First Name: | Machado Thiago | |
| Company Name: | Carbon Offset Certification - Test 1 | | | |
| Commodity: | Oil | Boundaries: | Cradle To Grave | |
| Estimated Commodity Volume/ Quan | tity: 100 | Transaction Description: | 100 Barrels of Oil | |
| Unit: | Barrel (bbl) | Able To Calculate Carbon Footprint: | No | |
| Estimated (First) Transaction(s) Date: | 31/10/2023 | Has Contracted A MRV (CARBON FOOTPRINT | CALCULATION) ?: No | |
| Number Of Transaction(s): | 10 | Does The Company Require Services To Calc | ulate Carbon Footprint?:Yes | |
| Origin: | Paris, France | Need Introduction To Bureau Veritas?: | No | |
| Destination (Gate or Grave): | London, England | Has Preference For Another Assurance Provid | ier. No | |
| Certification: | Pre-Transaction Certification | Need Support To Access Voluntary Carbon M | arkets: Yes | |

Once you are done verifying all information, click on the green button "**Send to COC**". The Carbon Offset Certification team will look over the transaction details and accept the request in the shortest time possible.

Once approved, a notification will be sent by email requesting the upload of documents related to the transaction.

3. How to upload my carbon footprint calculation

Once the transaction **Application Form** is approved by the Carbon Offset Certification team, a **"yellow eye icon**" will appear. This indicates that you can now move to the **Carbon Footprint Calculation** step:

| É | OFF | BON SET ICATION | | COC Protocol Ap | plication form Dashbo | ard Partners 🎹 Y | | |
|---|-----|------------------------|---------------|------------------|-----------------------|------------------------|-------------|---------------------|
| | | | | Q Search | | | | |
| | | Current step + Status_ | Transaction # | Certificate type | Product | Estimated (First) Tran | Description | Last action date 👙 |
| | 0 | Pending -Carbon Foo | COC-127223-13 | Commodity | Test | 27/10/2023 | Test | 27/10/2023 13:07:18 |

In the **Carbon Footprint Calculation** step, It is possible to upload documents to justify the carbon footprint calculations done for the particular transaction. To do so, simply drag all related documents into the "**Applicant FileBox**" provided:

| | COC Protocol | Application form Dashboard | Partners M | |
|--|--|---|---------------------------|------------------------|
| | CE | RTIFICATION PROCESS | | |
| coc application Partner MRV Service provider nomination Optional | Carbon footprint calculation Verification Body Compulsary | Carbon footprint verification Carbon credits provider Optional | Carbon Credits Retirement | 6 COC Certification |
| Please upload carbon footprint calculation justification for COC review and sharing to your Verification Body. | CARBOI | COC FileBox | <u>۸</u> | • |
| | Testdocx | | | |
| | | Back To Dashboard | | |

Once the document is reviewed and accepted by the Carbon Offset Certification team, a green checkmark icon will appear. The green checkmark indicates that it is possible to move to the next step: "**Carbon Footprint Verification**".

4. How to upload my carbon footprint verification

Once the **Carbon Footprint Calculation** documentation is approved, a "**yellow eye icon**" will appear, indicating that it is now possible to upload documents related to the transaction's **Carbon Footprint Verification**:

| | | | COC Protocol App | lication form Dashboa | d Partners TM Y | | | |
|--|---|-----------------------|------------------|-----------------------|-----------------|------------------------|-------------|---------------------|
| | | | | Q Search | | | | |
| | | Current step + Status | Transaction # | Certificate type | Product | Estimated (First) Tran | Description | Last action date 韋 |
| | 0 | Pending -Carbon Foo | COC-127223-13 | Commodity | Test | 27/10/2023 | Test | 27/10/2023 13:07:18 |

Similar to the previous step (carbon footprint calculations), the **Carbon Footprint Verification** step allows you to upload documents related to your carbon footprint verification. To do so, simply drag all related documents into the "**Applicant FileBox**" provided. The Verification Body (VVB) can also do this action through the COC Portal:

| | COC Proto | col Application form Dashboard I | Partners TM Y | |
|--|--|--|--------------------------------|--|
| | | CERTIFICATION PROCESS | | |
| coc application Partner MRV Service provider nomination Optional | Carbon footprint calculation Verification Body Compulsary | Carbon footprint verification Carbon credits pro Optional | 4 Carbon Credits Retirement | COC Certification |
| Take the next step to certification. Upload carbon footprint verification report or wait for VV8 verification. | CAR | COC FileBox | á. | |
| | Test.docx | | - | Your carbon footprint verification has been communicated to COC. |

Do not forget to reply with the amount of carbon footprint that was verified. After submission, a yellow clock will appear indicating that the COC team will review the information and confirm the VBB for this transaction.

Once approved, you will receive a notification and a green checkmark icon will appear, indicating you can pass to the next step – **Carbon Credits Retirement**:

5. How to upload my carbon credits retirement

The **Carbon Credits Retirement** step allows you to upload documents related to your carbon credits retirement. First, add the amount of total carbon credits you will retire in the retired carbon credits space. Once you are done, you can now move to each carbon credits retirement transaction by clicking on the green button "**Add Line**":

| | COC Pro | stocol Application form Dash | board Partners | ™ ~ | \sim | N. |
|---|--|--|----------------|-----------------------|---------------------|------------|
| | | CERTIFICATION PROCESS | | | | |
| CoC application Partner MRV Service provider nomination Optional | Carbon footprint calculation Vertification Body Nominated | Carbon footprint verification Carbon credits p Optional | | on Credits Retirement | COC Certific | ation |
| Transaction Carbon Footprint : 100 TCO2 | Retired Carbon (Transaction | CARBON CREDITS RETIREMEN | NT | | | Add Line + |
| Standard 🛊 Vintage Year | Quantity ID | Serial Number | Description | Retirement Date | Proof of retirement | |
| | | No records available | | | | |

After clicking, you will arrive at the screen below. Now, you can fill in the details of a specific carbon transaction and retirement date.

| | | | | × | • |
|------------------|---|---|---------|---|---|
| Standard | | Vintage Year | | | |
| Select an option | ~ | Select an option V | | | |
| Quantity | | ID | | | |
| Quantity | | ID | | | |
| Serial Number | | Retirement Date | | | |
| Serial Number | | jj/mm/aaaa 🗖 | | | |
| Description | | Proof Of Retirement | | | |
| Description | | copy/paste the link to the registry page proving carbon c | | | |
| · | | | | | |
| | | 1 Upload proof | | | |
| | | ** You can only upload one file per retirement | | | |
| | | | _ | | |
| | | Canc | el Save | | |
| | | | | | |
| 4 | | | | h | ~ |

Once you complete the form, click on the green button "**Save**". It is possible to log other carbon credit retirements in case multiple carbon credit retirements were used to offset the transaction registered in the platform. You are always able to edit and erase a specific retirement from the portal. Once you are done, click on the blue button "**send to COC for Validation**".

| | | | COC Protocol | Application form D | ashboard Partners | ™ ~ | |
|---|--------------------------------------|--|---------------------|---|-------------------|------------------------|---------------------------------------|
| | | | CE | RTIFICATION PROCE | SS | | |
| coc application Partner MRV nomination | on / Service provider Optional | Carbon footprint calculation Verificati Nomin | | Carbon footprint verification Carbon credit Option | ts provider | con Credits Retirement | 5 COC Certification |
| ransaction Carbon Footp | rint : 100 TCO2 | Re 10 | tired Carbon Credit | ON CREDITS RETIREN | иент | - | Add Line + Send to COC for Validation |
| Standard ‡ | Vintage Year | Quantity | ID | Serial Number | Description | Retirement Date | Proof of retirement |
| American Carbon Re | 2022 | 100 | 123 | 129000 | REDD+ | 11/09/2023 | Test.docx |

The COC team will look over the documents and get back to you as soon as possible.

6. How to download my Carbon Offset Certification certificate/label

After the COC team validates all the necessary steps (Carbon Footprint Calculations, Carbon Footprint Verification, Carbon Credits Retirement), you will receive a Carbon Offset Certification Certificate. To download, simply click on the "**pdf icon**" related to the transaction.

| E | CAR | BON SET cation | | COC Protocol | Application form Dashboard | Partners TM Y | | |
|---|-----|-----------------------------|---------------|------------------|----------------------------|------------------------------|--------------------|---------------------|
| | | | | Q Search | | | | |
| | | Current step + Status | Transaction # | Certificate type | Product | Estimated (First) Transactio | Description | Last action date 💲 |
| | e, | Completed | COC-127223-13 | Commodity | Test | 27/10/2023 | Test | 02/11/2023 10:41:45 |
| | 0 | Pending -Carbon FootPrint _ | COC-131223-15 | Commodity | Oil | 31/10/2023 | 100 Barrels of Oil | 02/11/2023 10:40:21 |

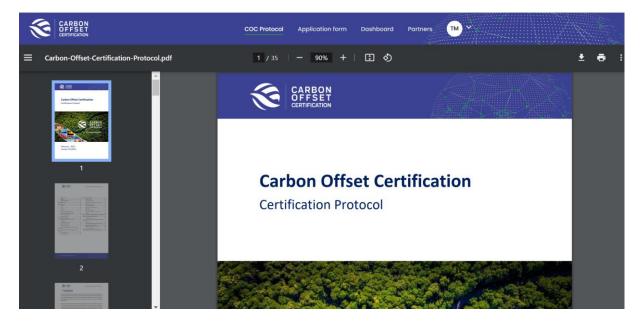
7. Where to find all COC certificate applications: Dashboard

All COC certificate applications are found in the "**Dashboard**" tab on top of the website's ribbon. In the dashboard, you are able to find: Detailed information on each transaction ("**document icon**") ; Current Certification step and status; Transaction #ID number; Type of COC certificate ; Estimated first transaction ; Description ; Last Action date by any user.

| É | CAR | BON SET ICATION | | COC Protocol Application form Dashboard Partners TM V | | | | | |
|---|-----|------------------------|---------------|---|-----------------|------------------------|--------------------|---------------------|--|
| | | | c |) Search | | | | | |
| | | Current step + Status | Transaction # | Certificate type | Product | Estimated (First) Tran | Description | Last action date 💲 | |
| | 0 | Pending -Carbon Credit | COC-127223-13 | Commodity | Test | 27/10/2023 | Test | 31/10/2023 12:31:10 | |
| | 0 | Pending -Carbon FootPr | COC-131223-15 | Commodity | Oil | 31/10/2023 | 100 Barrels of Oil | 31/10/2023 12:28:25 | |
| | 0 | Pending -Carbon FootPr | COC-13223-14 | Commodity | Test | n/n/nn | test | 30/10/2023 18:26:00 | |
| | Ľ, | Completed | COC-125223-12 | Product | Test | 01/01/1199 | te | 27/10/2023 14:03:10 | |
| | 0 | Pending -Carbon FootPr | COC-12223-6 | Service | Time Chartering | | vervrere | 27/10/2023 13:56:10 | |
| | Ľ, | Completed | COC-125223-11 | Service | Flight | 12/12/1997 | Test | 25/10/2023 15:09:51 | |

8. Where to find the COC Protocol

The Carbon Offset Certification Protocol can be found on the "**COC Protocol**" tab. Note that the protocol is constantly updated following the best science-based practices out there. As such, always consult the latest version of the protocol available in the Carbon Offset Certification Portal.



9. Where to find all Carbon Offset Certification Partners

All Carbon Offset Certification Partners can be found under the "**Partners**" tab. There you will be able to find further information on all Carbon Offset Certification partners including MRVs, Verification Bodies, and Carbon Market Access Providers, among others.

| | | COC Proto | col Application form | Dashboard Partners | ™ ~ | |
|------------------------------|---------------------|-----------|----------------------|--------------------|--------------|-----------------------|
| + Invite a company to join 1 | he list of partners | Q Searc | :h | | | |
| Logo | Company Name 💲 | Expertise | Website | Email | Phone Number | Contact Name |
| (wylog | VVB Wylog modifé | GHG, VVB | www.vvb.com | gotuqyxe@socam.me | 00123456789 | Romain VVB modifié VV |
| 🔅 Logsipsum | VVD - Test CR | VVB | www.vvbtestcr.fr | criedi@ibj.org | 000231 | chris Test Riedi |

10. [Applicants] How to add Partners or Service Providers to the COC Portal

You can invite any partner or service provider to the platform by clicking on the blue button "Invite a company to join the list of partners".

| | | COC Proto | ocol Application form | Dashboard Partners | ™ ~ | |
|---|------------------------|-----------------------|------------------------|----------------------------|-----------------------------|--|
| | | Q Sear | ch | | | |
| | | | | | | |
| Invite a company to joi Logo | n the list of partners | Expertise | Website | Email | Phone Number | Contact Name |
| | | Expertise GHG, VVB | Website www.vvb.com | Email gotuqyxe@socam.me | Phone Number 00123456789 | Contact Nome Romain VVB modifié VV_ |

Please fill in the Company's details and expertise (MRV, VVB, Carbon Markets, others). Once you are done, click on the green button "**Send invitation to COC**".

| S | | | \sim | | |
|-------|---|------------------------------------|--|---|---------------------------|
| | | | a join COC list of partners to offer their services as part of COC ically sent to COC in order to contact your invited partner. | | |
| + Inv | ite a company to join the list of partr | ers Contact details | | | |
| | | Company Name | Contact Name | | |
| | Logo C | om Company Name | Contact Name | | Contact Name |
| | (wylog | Email Address | Phone Number | , | Romain VVB modifié VVBmo |
| | Candind | Email Address | 0012 345 678910 | | Kondin VID modilis VID no |
| | C Legelpasm | V Company Expertise | | | chris Test Riedi |
| | | MRV (Carbon Footprint Calculation) | | | |
| | | □ VVB (Verification Body) | | | |
| | | Carbon Market Access Provider | | | |
| | | Other | | | |
| | | | Cancel Send Invitation To COC | | |

The service provider will automatically receive an email notification requesting to create an account in the portal.

After completing registration and being approved by the Carbon Offset Certification team, your service provider will have access to the portal.

The access to COC Portal allows your service provider to directly exchange documents with the COC team.

11. [MRVs] How to upload the GHG/carbon footprint calculation

In the **Carbon Footprint Calculation** step, it is possible to upload documents to justify the carbon footprint calculations done for the particular transaction. To do so, simply add all related documents into the "**MRV/Applicant FileBox**" provided:

| | COC Protocol | Application form Dashboard | Partners M | |
|--|--|---|---------------------------|-------------------|
| | CEF | RTIFICATION PROCESS | | |
| COC application Partner MRV Service provider nomination Optional | Carbon footprint calculation Verification Body Compulsary | Carbon footprint verification Carbon credits provider Optional | Carbon Credits Retirement | COC Certification |
| | CARBON | FOOTPRINT CALCULATION | | |
| Please upload carbon footprint calculation justification for COC review and sharing to your Verification Body. | Applicant FileBox | COC FileBox | م ۲ | 0 |
| | | Back To Dashboard | | |

Once the carbon footprint calculation is reviewed and accepted by the Carbon Offset Certification team, a green checkmark icon will appear. The green checkmark indicates that the carbon footprint calculation step was concluded successfully.

12. [Verification Bodies – VBs] How to upload the GHG/carbon footprint verification

To upload the verification report, simply upload all related documents into the "**VVB/Applicant FileBox**" provided:

| | COC Protocol Applico | tion form Dashboard Partners | ™ ~ | |
|--|-------------------------------------|--|---------------------------|---|
| | CERTIFICAT | TION PROCESS | | |
| coc application Partner MRV Service provider nomination Optional | | footprint lication Carbon credits provider Optional | Carbon Credits Retirement | 5 COC Certification |
| Take the next step to certification. Upload carbon footprint verification report or wait for VVB verification. | 100 T/Co2e VVB/Applicant FileBox | COC FileBox | Å | Your carbon footprint verification has been communicated to COC. |

Do not forget to reply with the amount of carbon footprint that was verified. After submission, a yellow clock will appear indicating that the COC team will review the information and confirm the VBB for this transaction.

Once approved, you will receive a notification and a green checkmark icon will appear, indicating that the **carbon footprint verification** step was completed.

13. How to upload carbon credits transactions

The **Carbon Credits Retirement** step allows you to upload documents related to all carbon credits transactions and retirement. First, add the amount of total carbon credits transacted and retired in the "**retired carbon credits**" space. After that, add each carbon credits transaction and retirement by clicking on the green button "**Add Line**":

| CARBON OFFSET CENTREATION | | COC Protocol Application form | Dashboard Partr | hers M | ~_ \ / | H. |
|--|-------------------------------|----------------------------------|-----------------|---------------------------|---------------------|-------|
| | | CERTIFICATION PRO | OCESS | | | |
| | | ⊘ | | | 6 | |
| COC | Carbon footprint calculation | Carbon footprint verification | | Carbon Credits Retirement | COC Certific | ation |
| Partner MRV Service provider nomination Optional | Verification Bod Nominated | | redits provider | | | |
| | | | | | | |
| | | CARBON CREDITS RET | REMENT | | | |
| saction Carbon Footprint : 100 TCO2 | Retired C | Carbon Credits : | | | | |
| | | lon | | | | Add |
| | | | | | | Add |
| Standard 😄 Vintage Year | Quantity | ID Serial Number | Description | Retirement Date | Proof of retirement | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

After clicking, you will arrive at the screen below. Now, you can fill in the details of a specific carbon transaction and retirement date.

| | | | × |
|------------------|---|---|---|
| Standard | | Vintage Year | |
| Select an option | ~ | Select an option \checkmark | |
| Quantity | | ID | |
| Quantity | | ID | |
| Serial Number | | Retirement Date | |
| Serial Number | | jj/mm/aaaa 🗖 | |
| Description | | Proof Of Retirement | |
| Description | | copy/paste the link to the registry page proving carbon c | |
| | h | | |
| | | 1 Upload proof | |
| | | ** You can only upload one file per retirement | |
| | | | _ |
| | | Cancel Sav | е |
| | | | |
| | | | - |
| 4 | | | |

Once you complete the form, click on the green button "**Save**". It is possible to log other carbon credit retirements in case multiple carbon credit retirements were used to offset the transaction registered in the platform. You are always able to edit and erase a specific retirement from the portal. Once you are done, click on the blue button "**send to COC for Validation**".