



SAMPLE

ICROA Approval Application Form

Version 2.5.3

January 2025

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2025 ICROA Application Form

Thank you for your interest in ICROA Approval. The ICROA Approval Programme certifies best practice in GHG emissions reduction and compensation through the use of high-quality carbon credits. The Programme is open to all organisations that offer carbon credits as well as emissions reduction and compensation services.

Access to this application form is limited to your organisation, the ICROA Programme Director and its designated quality assurance third-party auditor. After you have completed the form, ICROA and its third-party auditor will review the information and contact you regarding the next steps.

If you have questions related to the application form, you can email the ICROA Programme Coordinator, Franco S. D'Aprile at daprile@ieta.org. When your application is complete, please email Eric Gladu at eric.gladu@tetrattech.com while keeping daprile@ieta.org in Cc.

- This Application form must be completed **no later than 2 weeks from the day of reception.**
- Information should apply to the 2024 Audit Period (**January 1, 2024 - December 31, 2024**)
- Please save and submit the form as a PDF.

Submitting Evidence [see Excel checklist for a breakdown of required Evidence]

- Please submit your evidence in the evidence folder provided.
- For the naming of the files, please follow the following structure:
 - Names should be written together, with each new word starting with a capital letter
`{SectionName}_{Question#}_{DescriptorName}`
 - Examples:
 - Transacting_16_Turnover
- When referencing the files in the Application Form, please reference them using the name you have given using the structure above.

Acknowledgements

On behalf of the company, I/we confirm that I/we have read and agree to abide by the ICROA *Terms & Conditions* and act consistently with the *ICROA Code* (the Code). [please highlight]

- Yes

- No

On behalf of the company, I/we agree to pay the [fees] associated with this application and subsequent audit, even if not successful in achieving the ICROA Approval. [please highlight]

- Yes

- No

On behalf of the company, I/we acknowledge the following definition of the ICROA Approval:

ICROA Approval:

- a. is recognition by ICROA that a voluntary carbon management service organisation ("VCM organisation") competently adheres to the ICROA Code;
- b. enables the use of the ICROA Approval Label (in accordance with the requirements of the ICROA Approval Terms and Conditions);
- c. is achieved and maintained through the satisfactory completion of:
 - i. the ICROA Application process (including confirmation that a VCM organisation meets the Eligibility Criteria); and
 - ii. an annual audit programme performed by third-party specialists;

- d. is maintained through ongoing compliance with the ICROA Approval Terms and Conditions and satisfactory completion of an annual compliance audit;
- e. is granted on a non-reliance basis and neither IETA nor ICROA accept any liability for decisions made by third parties that consider or attribute value to the existence of an ICROA Approval; and
- f. does not amount to any form of endorsement other than to accredit that the VCM organisation has satisfactorily completed the annual audit programme against the ICROA Code, nor does it:
 - i. give rise to a representation or endorsement to any third party of the VCM organisation;
 - ii. equate to any endorsement, approval, or verification by or on behalf of IETA; or
 - iii. confirm, accredit or verify any particular business activity, project or service offering of a VCM organisation.

[please highlight]

- Yes
- No

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Attestation

On behalf of the company, I/we commit to actively advancing the following principles:

- That corporates measure and publicly report their organisation's GHG emissions, including Scope 1, 2, and 3, following a recognised carbon crediting programme that is relevant to the intended use (i.e., ISO, Greenhouse Gas Protocol).
- That corporates strive to abate their GHG emissions in line with climate science to deliver a net-zero carbon reduction pathway by 2050 or sooner. The roadmap should include interim short- and medium-term targets that ensure action now and along the way.
- That progress towards these targets is monitored and publicly reported on an annual basis.

[please highlight]

- Agree
- Disagree

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Contact Information

1. What is your organisation's name? *[Please include all business names and list subsidiaries and affiliates that are applying to be certified under the ICROA Code. If your organisation is a subsidiary of a parent organisation, please provide the name of the parent organisation.]*
2. Please provide a brief overview of your organisation and service offerings (max 150 words).
3. What is your organisation's head office address? *[Please list any other locations related to your organisation (e.g., relevant locations where services included in the ICROA Code are performed).]*
4. What year did your organisation start operating? Does your organisation have at least 12 months of auditable transactions and/or services?
5. Is your organisation for-profit or not-for-profit?
6. Please indicate the location/office/organisation that has operational control or decision-making power over the services audited against the ICROA Code.
7. Please provide the contact information of the nominated representatives of your organisation who will complete and review this Application Form. *[Names, emails, address(es)]*

8. Please provide your website address(es) including those of subsidiaries to be listed under the ICROA Code.

9. How many employees does your organisation have?

10. Which of the sections of the Code apply to your organisation? [please highlight]

- Section 1: Transacting and Retiring Carbon Credits (*mandatory*)
- Section 2: GHG Emissions and Removals Inventories (footprinting)
- Section 3: GHG Emission Reductions Advisory Services
- Section 4: Governance (recommended for audit year '24, will be mandatory for audit year '25)

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Eligibility Requirements

Please provide evidence that each of the following eligibility criteria is met.

If applying for Conditional Approval¹, please refer to the text in red.

11. The Organisation is committed to reducing its own GHG emissions and striving for a science-aligned reduction pathway aligned to the Paris Agreement goals.
12. The Organisation has been in the business of transacting or retiring carbon credits for voluntary purposes for at least one full year.
13. The Organisation actively sells a service to retire ICROA-Endorsed carbon credits on behalf of corporates and/or individuals, for the purpose of voluntarily compensating for their GHG emissions.
14. The Organisation is committed to achieving large absolute emission reductions across its client base and promoting alignment with the Paris Agreement goals.
15. The minimum volume sold or retired annually by the Organisation must be at least 10,000 tonnes of CO₂e.
 - a. *If the Organization has not reached this threshold they may be eligible for Conditional Approval.*

¹ For more information on the Conditional Approval, please see Appendix 2 of the Code.

16. The Organisation's minimum annual financial turnover must be \$100,000 or the local currency equivalent.

a. If the Organization has not reached this threshold they may be eligible for Conditional Approval.

17. The Organisation must disclose to the ICROA Secretariat any pending or ongoing litigation involving a member of IETA or another market participant.

18. In applying to become Approved, the Organisation agrees to undergo an annual audit by a third-party independent auditor to demonstrate compliance with the Code. The Organisation accepts that the final determination of the third-party auditor is binding.

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Service Offering Eligibility

The ICROA Approval is available to companies that transact or retire carbon credits for voluntary purposes in line with the Code. If your organisation also provides GHG emissions and removal inventories (footprinting) and/or GHG emission reduction advisory services (as indicated in Question 10), these shall be audited for compliance with the Code. This section of the Application Form seeks to understand which services are provided by your organisation and whether they are in compliance with the Code.

If applying for Conditional Approval, please refer to the text in red.

Transacting and Retiring Carbon Credits

19. Approximately what percentage of the carbon credits sold by your organisation are:

- a. retired by your organisation
- b. immediately retired by the buyer
- c. held by the buyer to be retired later

20. Do you only source credits from the following ICROA-endorsed Carbon Crediting Programmes² (please highlight all that apply):

- The American Carbon Registry

² BioCarbon Standard and Cercarbono have been endorsed by ICROA since October 2023. Transactions and retirements of carbon credits from these carbon crediting programmes are allowed from the month of endorsement.

- The Architecture for REDD+ Transactions and the REDD+ Environmental Excellence Standard
- BioCarbon Standard
- The British Columbia Offset Program
- CSI (Conditionally Endorsed - from 08/24)
 - CSI has more than one registry; the only one to receive ICROA's Conditional Endorsement is CSI's Global C-Sink Registry: <https://global-c-registry.org/> — no other CSI registry is ICROA Endorsed.
- Cercarbono
- City Forest Credits
- The Climate Action Reserve
- The Emissions Reduction Fund of the Australian Government
- The Global Carbon Council
- The Gold Standard
- Isometric (Conditionally Endorsed - from 03/24)
- Plan Vivo
- Puro.earth
- Reverse (from 05/24)
- Social Carbon (Conditionally Endorsed)
- The UNFCCC Clean Development Mechanism³

³ Until further clarity is available on the new mechanism in development under Article 6 of the Paris Agreement.

- The UK Woodland Carbon Code
- Verra's Verified Carbon Standard

21. If your organisation sources carbon credits from carbon crediting programmes not listed above, please describe which programmes you source these credits from and what volume (tonnes) have you acquired/transacted in the Audit Period [year 2023].

- a. Please provide evidence that 0% of the credits the Organisation is holding, transacting⁴, or retiring come from non-ICROA Endorsed Carbon Crediting Programmes at the time of application.
- b. Organisations that are forward selling on the blockchain, or otherwise pre-selling credits from non-Endorsed programs are not eligible for Conditional Approval, and may only apply once they've completely stopped these activities [sales, deliveries, payments, and/or any other commercial activity].

22. If your organisation contracts to sell credits in advance of verification or issuance of those credits, please describe the delivery assurance provided to the customer (i.e., contractual guarantee of delivery or replacement, appropriate safeguards to minimize the risk of project underperformance).

23. Please describe how your organisation encourages clients to communicate their carbon inventory and reduction activities.

⁴ transacting includes buying carbon credits from a project developer, buying or selling carbon credits from / to another market participant, or selling carbon credits directly to an end user

GHG Emissions and Removals Inventories (Footprinting)

Please complete this section if your organisation provides GHG emissions and removals inventories (footprinting) as indicated in Question 10. Does your organisation provide footprinting services in-house, or through a sub-contracted service? If sub-contracted, please provide details on who completes the service.

25. Which standards do you use for carbon footprinting services? (e.g., GHG Protocol, ISO)

26. Please provide details of the sources of emission factors you use for carbon footprinting (e.g., IPCC, DEFRA).

27. If your organisation conducts product or service footprints, which standards are followed (e.g. GHG Protocol, ISO)?

28. Please explain the internal quality assurance or quality procedures in place to review footprinting calculators to ensure the most up-to-date emission factors and GHG accounting practices are used.

GHG Emission Reduction Advisory Services

Please complete this section if your organisation provides GHG emission reduction advisory services as indicated in Question 10.

29. Please describe the GHG emission reduction advisory services you provide.

30. Please describe how you encourage clients to set carbon abatement targets and be transparent in reporting. Further describe how you encourage clients to communicate performance relative to their targets.

31. Please describe how you encourage clients to go above and beyond their abatement targets through the use of compensation.

Once this Application Form has been completed, the programme's third-party compliance auditor will review and provide a recommendation to the IETA Secretariat whether your organisation is eligible to proceed to the Audit.

Please save and submit the form as a PDF.

The contact person identified in this form will be notified of the decision in a timely manner by the IETA Secretariat. For more information on the Approval program and annual audit, please refer to the Programme Guide.