

A GUIDE TO CORPORATE OFFSETTING

Get Involved & Avoid the Pitfalls

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Standardisation

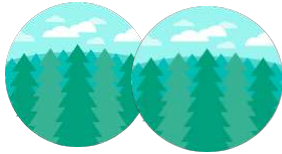


Structure of Carbon Products



Industry Standard (CORSA)

Industry offsetting standard (aviation)
Defined by registry, technology, vintage, SDGs



Technology (nature based, household offsets)

Organized around technology (nature based), registry, vintage. In some cases, additional certifications.



Co-Benefits

Organized around co-benefits, such as certified SDGs. Can also be technology specific.

Exchange Traded Carbon Products

Industry Standard (CORSIA)

CORSIA contracts are available on AirCarbon Exchange and CBL, and in time, will also launch on the European Energy Exchange and Nodal Exchange in the United States. These are spot contracts for immediate delivery of credits. Other exchanges, such as CBL, offer futures contracts for CORSIA eligible credits.

***Achievable climate goals: Carbon Neutral**

Technology (nature based, household offsets)

AirCarbon offers two nature-based contracts (GNT Contract and GNT+ Contract); CBL offers the N-GEO contract. The GNT+ and N-GEO require a co-benefit certification for contributions to Community, Climate and BioDiversity. AirCarbon and CBL also offer contracts designed around household offsets (cookstove projects).

***Achievable climate goals: Carbon Neutral (emission reduction); Net Zero (removal)**

Exchange Traded Carbon Products

Co-Benefits

Portfolio Approach

AirCarbon offers a contract designed around a project's certified SDGs, with a threshold of six SDGs.

NetZero Markets launched the Global Emission Reduction contract, which is designed around corporate offsetting and consists of a combination of offsets achieving different objectives:

- Base Carbon Contract covers the renewables and energy efficiency sector
- Forestry Carbon Contract encompasses the agricultural, forestry and land use sectors
- Prime Carbon Contract for those projects with additional benefits that meet at least three of the United Nations SDGs.
- Carbon Capture Contract which covers projects that provide long-lived removal of carbon emissions, such as biochar projects.

***Achievable climate goals: Net Zero by 2050; carbon neutral every year.**

Exchange Traded Products Snapshot

Venue	Traded Contract	Underlying	
ACX	CET	CORSIA	
	GNT	Global Nature	
	GNT+	Global Nature Plus (Premium)	
	SDGT	Focus on Sustainable Development Goals	
	HOT	Household Offset (Cookstoves)	
	RET	Renewable Energy	
	GER	Global Emission Reduction Contract	
CBL	GEO	Global Emissions Offset / CORSIA	
	N-GEO	Nature Based	
	N-GEO Trailing	Nature Based (older vintages)	
	C-GEO	Tech based	
	C-GEO Trailing	Tech based (older vintages)	
	SD-GEO	Cookstoves	