



Decision:  
M49\_ART\_TREES\_v2.0\_HFLD\_2026

The Governing Board considered the Draft Evaluation Report and the Recommendation from the Standards Oversight Committee and decides<sup>1</sup>:

- b) The Category/Categories meet(s) the relevant criteria and requirements for CCP-approval if the relevant program takes remedial action
  - The REDD+ Environmental Excellence Standard (TREES), v2.0 Emissions reductions generated using the HFLD Crediting Level (HFLD) applied under ART, where the following remedial action is taken:
    - 1) The methodology or Program documentation must explicitly require that:
      - The Trees Registration Document (TRD) provides a summary of the new or ongoing mitigation actions and activities and describes how the activities address the key drivers of deforestation and degradation at jurisdictional scale to reduce emissions
    - 2) The methodology or Program documentation must explicitly require that:
      - HFLD Participants detail the activities that have been undertaken to reduce emissions from deforestation and degradation during the reference period (the five years prior to the crediting period); and
      - HFLD Participants supply evidence<sup>2</sup> that activities conducted during the reference period significantly reduced emissions and/or supply evidence that reference period emissions will significantly underestimate future emissions; and

<sup>1</sup> This is in no way an assessment of or Decision in relation to any identical or substantially similar methodology used in a compliance system in respect of which this methodology is used.

<sup>2</sup> Evidence must be specific to the accounting area and *inter alia* refer to patterns of deforestation in the years prior to the reference period, independent research and/or documented changes in country circumstances

- VVBs must assess whether the evidence supplied by the HFLD Participant in respect of the reference period confirms that there is a significant<sup>3</sup> threat of increased emissions in the first crediting period; and
  - At each crediting period renewal, VVBs must assess whether evidence supplied by the HFLD Participant confirms that there is a significant threat of increased emissions in the next crediting period.
- 3) The methodology or Program documentation must explicitly require that each public VVB Report:
- Includes the results of a VVB cross check\* of key HFLD baseline data inputs against other credible sources including, at a minimum, carbon stocks; and
  - Includes a VVB assessment whether stratification, or other forms of data sampling have been conducted in a manner that is demonstrably conservative for the whole accounting area - or are accurate where all potential sources of uncertainty are appropriately captured.
- (\*VVBs, therefore, must always employ a cross check of carbon stocks)
- 4) With reference to the Reversal Risk Assessment (7.1.1)
- remove the automatic deduction of 10% for low interannual variability of forest emissions; and
  - develop a process to demonstrate that the contribution to the buffer pool, after relevant deductions are applied, suitably addresses permanence risks for the participant jurisdiction

where the following condition is met:

The HFLD Participant must ensure full monitoring and compensation of material risks of reversals twenty years from the start of their first crediting period.

<b>Date of Board Decision</b>	30 <sup>th</sup> April 2026
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<sup>3</sup> When interpreting the concept of significance, the VVB shall consider whether evidence indicates that future increased emissions are likely to be comparable to the proxy emissions derived from the Participant's HFLD Score and carbon stocks (in equation 5)

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