



Decision:  
M49\_ART\_TREES\_v2.0\_Removals\_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 emission removals generated using the Removals Crediting Level applied under ART, where the following remedial action is taken:

The methodology or Program documentation must explicitly require that each public VVB Report:

- o Includes the results of a VVB cross check of key data inputs against other credible sources including, at a minimum, removals factors; and, (where relevant)
- o Includes a VVB assessment whether stratification, or other forms of data sampling have been conducted in a manner that is demonstrably conservative for the removals accounting area - or are accurate where all potential sources of uncertainty are appropriately captured.

<b>Date of Board Decision</b>	30 <sup>th</sup> April 2026
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<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.

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