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# GL-MS-007 – Legal Compliance Methodology for Carbon Projects

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Regulatory basis : ICVCM / Core Carbon Principles (CCPs); FATF/GAFI; ISO 37001; ISO 37301; ISO 17029 / ISO 14065; IFC Performance Standards; local legislation via Country Pack.

Integrations Methodological : GL-M-001 ( core ); GL-MS-002 ( additionality and emission governance ); GL-MS-004 (leakage); GL-MS-005 ( VVB accreditation and supervision ) ; GL-MS-012 (data / QA/QC).

Co- benefits : Assessed based on the CCB (Climate, Community & Biodiversity Standards), under responsibility. operational staff of the Greenline Institute.

GREENLINE CARBONSAT  
September 2025

## Document Information

GREENLINE CARBONSAT – Metodologia – GL-MS-007

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## 1. Introduction

### 1.1 Objective

To define the global core of legal compliance applicable to all projects registered with Greenline. Carbonsat ensures legitimate ownership of areas and carbon rights, cadastral/corporate integrity, and regulatory compliance as a **prerequisite** for verification, issuance, and registration processes.

### 1.2 Scope of application

This applies to applicants (individuals and legal entities), properties/assets linked to the project, VVBs , and accredited law firms. It covers KYC/KYB, AML/ABC, land tenure, and environmental compliance. The application is global, with **Country Packs** per jurisdiction containing document lists, official sources, deadlines, and accepted formats.

**scope note** : The methodology has a **global scope** . The core defines universal minimum requirements (KYC/KYB, AML/ABC, ownership, licenses, and absence of impeding litigation). Each country adopts a **Country Pack (Annex I-XX) with local requirements. The rule of the most restrictive between the global core**

and the Country Pack applies. Conflicts in requirements are resolved in the following order: (i) local legal requirements; (ii) global core; (iii) Greenline policies. Carbonsat, recording the decision in the dossier. **Substantial equivalence** of local documents is admitted when it fulfills the same evidentiary purpose, and must be mapped in an equivalence matrix.

### 1.3 Normative references

ICVCM/ CCPs (integrity and transparency); FATF/GAFI (KYC/KYB and AML/ABC); ISO 37001 and ISO 37301 (anti-corruption and compliance management systems); ISO 17029 and ISO 14065 (independence/competence applied by analogy); IFC Performance Standards (due (Socio-environmental due diligence)). Rules and requirements of external programs do not generate automatic equivalence; they depend on specific accreditation.

### 1.4 Integration and cross-references

- GL-M-001 (core): legal-land eligibility verified using this methodology before quantification.
- GL-MS-002 (issuance governance): legal outcome feeds into the Issue/Condition/Retain decision.
- GL-MS-004 (leakage): depends on land tenure/environmental regularity in the areas of influence.
- GL-MS-005 (VVBs): mirrored accreditation/rotation/sanctions model for law firms, with periodic requalification and mandatory training.
- GL-MS-012 (QA/QC): complementarity — data quality (012) and legal integrity (007).
- Annexes to this methodology: I-GEN (global minimum of documents), I-XX (Country Pack by country), II (models and declarations), III (equivalence matrix), V (accreditation, requalification and KPIs of offices).

## 1.5 Principles applicable to legal compliance

- a) Mandatory global core pack with **the most restrictive rule** (core pack × Country Pack).
- b) **Independence and absence of IOC** for all legal opinions.
- c) **Digital traceability** (URI/ hash /version) of documents, opinions, and decisions.
- d) **Audit and requalification** : periodic supervision based on **KPIs** and technical retraining, as a condition for maintaining accreditation.
- e) **Forward-looking update** : changes come into effect with a cutoff date and do not retroactively apply to previously published cycles.
- f) **Training and capacity building** : mandatory onboarding and periodic refresher courses for accredited offices, according to the content matrix defined in this methodology and applicable annexes.

### Legend of Abbreviations

- KYC/KYB — Know Your Customer / Know Your Business: Identity, structure, and ultimate beneficial owner verification.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption : AML/CFT and anti-corruption.
- COI — Conflict of Interest : Conflict of interest.
- ICVCM/ CCPs — Integrity Council for the Voluntary Carbon Market/Core Carbon Principles
- ISO 37001 / ISO 37301 — Anti-corruption/compliance management systems.
- ISO 17029 / ISO 14065 — Conformity assessment / competence of validation/verification bodies.
- IFC PS — International Finance Corporation Performance Standards.
- Country Pack (CP) — Jurisdictional addendum with lists and official sources by country.
- VVB — Validation & Verification Body (independent verification entity).
- URI / Hash — Resource identifier / integrity signature (e.g., SHA-256).
- KPI / SLA — Key Performance Indicator / Service Level Agreement.

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## 2. Principles of globalization and harmonization

### **Objective**

To establish the principles that allow for the global application of **GL-MS-007** with local adaptation via Country Packs, ensuring methodological consistency, legal certainty, and traceability across jurisdictions.

### **Scope**

This applies to all projects, applicants, VVBs and accredited offices, in any country of operation, including cross-border flows of documentation, signatures and registrations.

## 2.1 Mandatory global core

- a) Universal minimum requirements: KYC/KYB, AML/ABC, ownership of areas and carbon rights, environmental compliance, and absence of impeding litigation.
- b) Applicable to all countries; cannot be superseded by local regulations.

## 2.2 Country Packs ( jurisdictional overlay )

- a) Each country has a Country Pack (Annex I-XX) with lists of required documents, official sources, formats, and expiration dates.
- b) The Country Pack can add requirements and indicate equivalent local sources/documents, without reducing the global core.

## 2.3 Rule of the most restrictive

- a) In cases of discrepancies between the global core and the Country Pack, the more restrictive requirement prevails.
- b) Given multiple local regulations, adopt the combination that results in the highest level of integrity.

## 2.4 Order of precedence and conflict resolution

- a) Order: (i) mandatory local legal requirements; ( ii ) global core **of GL-MS-007** ; ( iii ) Greenline internal policies Carbonsat .
- b) Decisions must be justified and recorded in the dossier (URI/ hash ), with legal reference.

## 2.5 Equivalence substantial documents

- a) Accepted when the local document fulfills the same evidentiary function as the global item.
- b) All equivalencies must be included in the Equivalence Matrix (Annex III), with legal basis, source, and validity period.

## 2.6 Versioning and updating prospective

- a) Changes to Country Packs and positive lists only take effect for future cycles, with a specific cutoff date, version, and hash .

- b) Records that have already been published do not retroactively affect the process; inconsistencies generate conditional statements for the next cycle.

## 2.7 Language, translation and authenticity

- a) Local language required: all documents must be submitted in the language of the project's country.
- b) English copy: attach an English translation for global audit purposes, without loss of references, authentications, seals, apostilles, and metadata of the original document.
- c) When required by local law or Country Pack, the translation must be certified; attach proof of certification.
- d) Electronic signatures, notarizations , and apostilles follow the rules of the country of origin; the dossier must preserve the identifiers (codes, URIs , online verification) of the original.

## 2.8 Data protection , information governance and residency.

- a) The processing of personal and sensitive data will follow local legislation (e.g., LGPD, GDPR) **and** internal policy **GL-I-POL-001** (governance, traceability, versioning, logs, and changelog ).
- b) When local data residency is required, sensitive artifacts remain in a local repository; Carbonsat logs metadata (URI/ hash /status).
- c) **GL -I-POL-001 defines:** i) hash /serialization standards ; ii ) access levels; iii ) retention/archiving; iv ) audit trails; v) incident management.

## 2.9 Interoperability and traceability

- a) All artifacts (documents, opinions, decisions) must have a URI and hash ; the registry publishes metadata and status.
- b) Integrations with public/private databases must maintain query logs and audit trails in accordance with **GL-I-POL-001**.

## 2.10 Third-party governance and independence

- a) Accredited offices must operate independently and without a COI (Certificate of International Cooperation); remuneration tied to the issuance of credits is prohibited.

- b) Maintaining accreditation is conditional upon periodic requalification and mandatory training as defined in this methodology and its annexes.

#### Legend of Abbreviations

- KYC/KYB — Know Your Customer / Know Your Business.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption .
- COI — Conflict of Interest .
- Country Pack (CP) — Jurisdictional addendum by country (Annex I-XX).
- URI / Hash — Resource identifier / integrity signature (e.g., SHA-256).
- LGPD / GDPR — Data protection laws of Brazil / European Union.
- Greenline 's internal governance, traceability, and versioning policy Institute .

### 3. Validation process

#### **Objective:**

To define the mandatory legal validation workflow for all projects, standardizing steps, evidence, and traceable outputs before verification, issuance, and registration, culminating in the issuance of the **Legal Compliance Seal** and an annual sample audit.

#### **Scope**

: Applies to applicants (individuals/legal entities), properties/assets, and documents required in **Annex I-GEN** (global minimum) and the applicable **Country Pack** (Annex I-XX). The process is conducted by **an accredited office** (Annex V) and supervised by **bodies accredited** by Greenline. Carbonsat .

### 3.1 Process inputs

- a) Documentary dossier as per Annex I-GEN + Country Pack (format, validity periods and local authentications).
- b) Declarations and authorizations for consultation of official databases, when applicable.
- c) Identification of the project/polygon and cycle (Vintage) for linking in the record.

### 3.2 Checking preliminary ( admissibility )

- a) Verify completeness, validity period, and format/signature compliance.
- b) Gaps or inconsistencies classify the case as pending resolution.
- c) Register admissibility with URI/ hash and cutoff date.

### 3.3 Analysis independent ( office) accredited

- a) Perform KYC/KYB (identity, structure, ultimate beneficial ownership).
- b) Apply AML/ABC (lawful source of funds, red flags, sanctions).
- c) Verify ownership of the property/asset and chain of title; check for liens, encumbrances, litigation, and restrictions.
- d) Check environmental and tax compliance according to Country Pack.
- e) Document evidence, sources, and authenticity, with URIs and hashes ; consolidate the decision trail.

### 3.4 Opinion conclusive

- a) Classify the result as: Compliant, Conditional (with plan and deadline), or Non-Compliant.

- b) Opinion digitally signed by the responsible party( ies ) of the accredited office.
- c) Link the opinion to the project/polygon/Vintage for governance purposes (GL-MS-002).

### 3.5 Sanitation and conditions

- a) Conditional statements must be objective, remediable, and with a defined deadline; register a CAPA (Course Impact Assessment) when applicable.
- b) If issues persist after the deadline, maintain the Non-Compliance status or reclassify it based on new evidence.
- c) Updates generate a new version of the report with a cutoff date and hash .

### 3.6 Registration and publication ( Carbonsat Registry)

- a) Publish metadata and status (Compliant/Conditional/Non-Compliant); maintain sensitive documents in a controlled repository, as per **GL-I-POL-001** .
- b) Record URI/ hash /versions of the report and dossier; ensure traceability within the cycle (Series).
- c) Metadata Art. 6 / Corresponding Adjustments (CA): register the minimum fields “CA required ?” (yes/ no ), “ Authorization obtained ?” (yes/ no /NA) and “CA applied ?” (yes/ no /NA), according to legislation and treaties applicable described in the Country Pack. When not applicable to the use Volunteer , register "NA".
- d) Publication does not retroactively apply; revisions are prospective and versioned .

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*Note : The legal status ('Compliant', ' Conditional ', ' Non -Compliant') is mirrored in the Registry with a public link to the current SCJ-GC ;*

### 3.7 Legal Compliance Seal (SCJ-GC)

Validity of the SCJ-GC: defined in the legal opinion issued by the accredited firm. Revalidation is mandatory in case of material changes (e.g., change of ownership, CAR, registration, environmental licensing, or land restrictions). The public status of the seal, as well as the verification link, are available in the Greenline Registry. Carbonsat , ensuring transparency and traceability.

- a) The SCJ-GC is issued only for projects with a valid "Compliant" opinion , and must be linked to the Vintage/Series of the corresponding cycle.
- b) The seal is digital, with Carbonsat -ID and public QR/URI, containing at least: Country/CP applied, version of Annexes I-GEN and I-XX, cut-off date, issuing office, validity, Art. 6/CA status (fields “CA required?”, “Authorization obtained?”, “CA applied?”).
- c) Validity: defined in the opinion (maximum term aligned with the documentary deadlines of the Country Pack); requires mandatory revalidation in case of material changes (ownership, litigation, sanctions, restrictions).
- d) Suspension/Revocation: The occurrence of a major/critical non-conformity, fraud, or failure to meet requirements implies suspension of the seal until the issue is resolved; revocation occurs when the issue is irreparable.
- e) The SCJ-GC is displayed in the project's Public Summary on the Carbonsat Registry , with an active verification link and hash /URI registered as per **GL-GR-010** .
- f) Integration with the Emission Gate (GL-MS-002): polygons with legal issues identified by this methodology must be conditioned in the Gate until complete resolution, even if technically eligible according to other criteria (QA/QC, additionality or leakage ).
- g) Cross-checking ( **GL-MS-005** ): During the cycle verification, the VVB must confirm the validity of the SCJ-GC and its link to the corresponding Vintage/Series. The absence of a link or URI/ hash inconsistency invalidates the report until it is rectified.

### 3.8 Annual audit put Sampling ( country by country)

- a) The audit of the legal compliance process is carried out by Greenline Accredited Bodies ( GABs ), designated on a country-by-country basis, with common global scope and criteria.
- b) Frequency: annual, based on statistical sampling defined by risk (portfolio size, legal criticality, history of non-conformities).
- c) The OAGs apply a standardized methodology for process auditing (high availability, trails, controls, SLAs ), with annual reports by country submitted to Greenline. Carbonsat .
- d) Results feed into office performance KPIs and decisions regarding requalification, suspension, or revocation of accreditation.
- e) Where applicable, findings require corrective action plans and verification of effectiveness in a subsequent cycle.

### 3.9 Training and retraining of offices

- a) Mandatory training: global onboarding + Country Pack and periodic refresher courses; attendance and performance must be recorded.
- b) Periodic requalification: window defined in Annex V (e.g., every 36 months), based on KPIs, audit findings, and adherence to training.
- c) Failure to participate in training, KPIs below the minimum, or serious findings may result in suspension until the situation is rectified or revocation of accreditation.

### 3.10 Exits minimum process

- a) Legal opinion (status, legal basis, local legal references, URI/ hash ).
- b) Carbonsat record (status, versions, Vintage/Series, cut-off date).
- c) SCJ-GC issued ( when compliant ) with public QR/URI.
- d) Audit reports from the OAGs (Operational Governance Bodies) country by country and consolidated KPIs.

### 3.11 Responsibilities

- a) Applicant: provide a complete and truthful dossier; comply with corrections and deadlines.
- b) Accredited firm: perform independent analysis, issue opinions, maintain investigation trails, and respond to audits/OAGs.

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- c) OAG ( Greenline Accredited Body ): conduct annual sampling audits, country by country, according to global criteria.
  - d) Greenline Carbonsat : manage registration, publish SCJ-GC, accredit OAGs , consolidate audits, administer accreditations and requalifications.

#### Legend of Abbreviations

- Greenline Legal Compliance Seal Carbonsat .
- KYC/KYB — Know Your Customer / Know Your Business.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption .
- URI / Hash — Resource identifier / integrity signature (e.g., SHA-256).
- Vintage / Series — Reference cycle / sequential publication number.
- CAPA — Corrective and Preventive Action .
- KPI / SLA — Key Performance Indicator / Service Level Agreement.
- Country Pack (CP) — Jurisdictional addendum by country.
- Greenline Accredited Body (country-by-country accredited auditor).

## 4. Office accreditation criteria

### **Objective:**

To define eligibility, maintenance, and requalification criteria for law firms that independently perform legal compliance for Greenline projects. Carbonsat .

### **Scope**

: Applies to law firms that intend to issue legal opinions and the Legal Compliance Seal (SCJ-GC). Accreditation is global, with mandatory adherence to the Country Pack of the jurisdiction of each project and a COI declaration per case.

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#### 4.1 Requirements mandatory

- a) Active registration with the local Bar Association/Council (e.g., OAB), with no disqualifying sanctions in the last 5 years.
- b) Proven expertise in environmental/land law and corporate/financial law (minimum of two specialists).
- c) Prior experience in due due diligence on real estate assets and/or environmental projects in the applicable jurisdiction (Country Pack).
- d) Mandatory training in KYC/KYB, AML/ABC, land regularization ( global onboarding + Country Pack).
- e) Formal independence policy and IOC + IOC declaration per project (Annex II template).
- f) Acceptance of country-specific sampling audit (OAG) and requalification rules.

#### 4.2 Requirements exclusions

- a) Equity participation (direct/indirect) in the proponent, in the assets or in affiliated companies within the same jurisdiction as the project.
- b) Disputes or sanctions (fraud, corruption, money laundering or professional misconduct) related to the applicable jurisdiction.
- c) Refusal to participate in sample audits, failure to submit a Certificate of Inclusion (COI) per project, or non-compliance with training requirements.
- d) Simultaneous role as proponent, VVB, or consultant on the same project.

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#### 4.3 Requirements desirable

- a) Internal compliance systems (e.g., ISO 37001/37301) or regional equivalents.
- b) Historical background with local land/environmental records (registry offices, land registries, CAR/SIGEF or equivalent).
- c) Experience with carbon credits/environmental assets in the project region.
- d) Ability to operate multi-country with local network/ co-counsel .

#### 4.4 Maintaining accreditation

- a) Initial validity of 36 months, subject to:

- Participation in and approval of annual sample audits conducted by OAGs in the country(ies) of operation;
  - Maintaining minimum KPIs (average lead time, conditional sales rate, non-conformity rate).
- b) A mandatory COI (International Operational Committee) statement is required for each project review; violation of the COI statement implies immediate suspension.
- c) Annual recycling (global + Country Pack) is mandatory.
- d) Critical non-conformities or repeated major non-conformities may result in suspension or revocation.

#### 4.5 Requalification periodic

- a) Requalification occurs every 36 months (or earlier based on performance).
- b) b) Requalification criteria (by country of operation):
- $\geq 95\%$  of annual sample audits (OAG) with no major non-conformities and 0% critical non-conformities during the accreditation period;
  - KPIs equal to or higher than the minimums defined in the applicable Country Pack;
  - Full completion of mandatory training (global + local);
  - Updating the office's registration and documentation (KYC/KYB and AML/ABC), including COI declarations per project during the period;
  - No violation of independence/IOC.
- c) Requalification result published in the Carbonsat Registry: Approved / Conditional / Suspended / Revoked.

#### 4.6 Training and capacity building

- a) onboarding (global + Country Pack) is mandatory before the first assessment.
- b) Annual recycling with updates to local regulations and changes to annexes.
- c) Extraordinary capacity in case of material change (new local law, new Country Pack, change in the global core).
- d) Absence from training sessions will result in suspension until the situation is rectified.

### Legend of Abbreviations

- Greenline Legal Compliance Seal Carbonsat .
- KYC/KYB — Know Your Customer / Know Your Business.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption .
- COI / COI — Conflict of Declaration of Conflict of Interest .
- CAR / SIGEF — Rural Environmental Registry / Land Management System (or local equivalents).
- Greenline Accredited Body (audit by country).  
KPI — Key Performance Indicator.
- Country Pack (CP) — Jurisdictional addendum by country.

## 5. Compensation model

### **Objective:**

To establish principles and methods of remuneration applicable to accredited firms, ensuring independence, transparency, and adherence to international compliance practices.

## Scope

: Applies to all contracts entered into between applicants and accredited firms under GL-MS-007. It covers both remuneration for legal validation services and the costs of mandatory requalification and training.

### 5.1 Principles general

- a) Independence: remuneration tied to the results of credit issuance is prohibited ( success). fee ).
- b) Equity: the model should reflect the complexity, the volume of documents, and the number of jurisdictions involved.
- c) Transparency: minimum scope, deliverables, and deadlines must be defined in a standard contract, with a COI clause and SLA.
- d) Local compliance: applicable taxes, fees, and fiscal regulations are defined by the Country Pack and must be fully complied with.

### 5.2 Compensation methods

- a) Per project: fixed price for a complete analysis of the project's legal file within a given cycle.
- b) By package: division into phases ( pre -check, ownership, environmental/fiscal compliance, remediation).
- c) By subscription: periodic remuneration for project portfolios from the same proponent.
- d) By portfolio: negotiated value for multiple projects in different cycles or countries, adjusted for volume and complexity.
- e) Training and capacity building: participation costs in mandatory programs (global and Country Pack) may be charged separately or included in accreditation maintenance packages.

### 5.3 Governance contractual

- a) All contracts must contain a Declaration of Independence clause, a statement of independence, and a reference to **GL-I-POL-001** (information governance and traceability).
- b) The compensation model must be formalized before the start of the analysis, with the contract registered in a controlled repository and hash /URI.
- c) Compensation in carbon assets emitted by the validated project itself is not permitted.

- d) Values and conditions must be auditable during the office requalification process.

#### 5.4 Performance evaluation linked to remuneration

- a) KPIs such as deadlines, conditional rate, and document accuracy can be used to define contractual bonuses or penalties.
- b) In the event of a major nonconformity or recurrence of critical failures, Greenline Carbonsat may recommend contract review or exclusion of the accredited office.
- c) Results from annual sample audits (OAG) feed into performance evaluation.

#### Legend of Abbreviations

- COI — Conflict of Interest .
- SLA — Service Level Agreement .
- URI / Hash — Resource identifier / integrity signature (e.g., SHA-256).
- Country Pack (CP) — Jurisdictional addendum by country.
- KPI — Key Performance Indicator.
- Greenline Accredited Body .
- Greenline Governance, Traceability and Versioning Policy Institute .

## 6. Justifications and alignment International

### **Objective:**

To demonstrate the technical and regulatory basis of **GL-MS-007** and its alignment with international standards of integrity, compliance, and governance applicable to carbon projects.

## Scope

: Applies to the global core and Country Packs, with comparisons and convergence against international best practices in compliance, certification, and the carbon market.

### 6.1 Core Carbon Principles (ICCVCM)

- a) GL -**MS-007** complies with the principles of transparency, traceability, and legal integrity set forth in the CCPs .
- b) The requirement for clear ownership, the absence of impeding litigation, and the lack of a COI (International Organizing Committee) ensures direct alignment with the ownership and governance CCPs (Common Core Curriculum).
- c) The Legal Compliance Seal (SCJ-GC) reinforces the principle of no double-counting by consolidating documentary evidence.

### 6.2 FATF/GAFI

- a) The Financial Action Task Force (FATF) guidelines justify the mandatory inclusion of KYC/KYB and AML/ABC.
- b) GL -**MS-007** adapts these guidelines to the context of carbon projects, ensuring the prevention of money laundering and the financing of terrorism.
- c) The application is global, with Country Packs ensuring compliance with national AML/CFT legislation.

### 6.3 ISO Standards

- a) ISO 37001 (anti-corruption) and ISO 37301 (compliance management systems) provide the basis for IOC policies, independent audits, and mandatory training for offices.
- b) ISO 17029/14065 inspire the criteria for accreditation, independence, and competence, applied here by analogy to law firms (equivalent to the model used for VVBs ).

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- c) ISO 14064-2 integrates with the core methodology (GL-M-001 and GL-MC-004), with ISO 007 ensuring legal compliance prior to calculations and reports.

#### 6.4 IFC Performance Standards (PS)

- a) GL **-MS-007** incorporates elements of the IFC Performance Standards, particularly PS1 (risk and impact assessment) and PS2 (working conditions and compliance).
- b) Verification of land ownership and the absence of disputes fulfills the requirement of due diligence. Socio-environmental due diligence for international funders.

#### 6.5 Regulation national ( example : Brazil / SBCE)

- a) Law 15.042/2024 and Resolution 19/2025 require proof of ownership and legal integrity for project registration in the SBCE.
- b) GL **-MS-007** anticipates this requirement by structuring it in its own module, applicable in Brazil via Country Pack BR.
- c) A replicable example for other countries: each Country Pack incorporates mandatory national standards without reducing the overall core.

#### 6.6 Comparison with voluntary carbon standards

- a) Current standards (from the voluntary market) require documentary proof of ownership and absence of litigation as part of the PDD.
- b) None of these standards, however, has an independent legal methodology: the requirement is decentralized and verified only by VVBs ( Verified Validity Bureaus ).

- c) The **GL-MS-007** stands out for creating its own legal compliance module, with accreditation, sample audits, and a public compliance seal.
- d) This model brings Greenline closer Carbonsat follows best practices from regulated sectors, such as ISO/ITIL audits.

## 6.7 Justification strategic

- a) **GL -MS-007** positions Greenline Carbonsat as the first global standard to independently regulate legal compliance.
- b) It confers international credibility with institutional buyers (e.g., Petrobras, multilateral funds, development banks).
- c) It reduces the risks of litigation, greenwashing , and credit invalidation, strengthening the global acceptance of Greenline carbon credits .

### Legend of Abbreviations

- ICVCM / CCPs — Integrity Council for the Voluntary Carbon Market/Core Carbon Principles .
- FATF / GAFI — Financial Action Task Force / Groupe d' Action Financière .
- KYC/KYB — Know Your Customer / Know Your Business.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption .
- COI — Conflict of Interest .
- ISO 37001 / ISO 37301 — ISO standards for anti-corruption and compliance.
- ISO 17029 / ISO 14065 — Conformity assessment and accreditation of bodies.
- ISO 14064-2 — Quantification of emission reductions in projects.
- IFC PS — International Finance Corporation Performance Standards.
- SBCE — Brazilian Emissions Trading System.
- PDD — Project Design Document .
- Greenline Legal Compliance Seal Carbonsat .
- Greenline Accredited Body .

## 7. Attachment structure

### Objective:

To define the normative annexes that complement GL-MS-007, establishing document lists, models, equivalence matrices, and accreditation criteria for offices.

## **Scope**

: Applies to all projects, accredited offices, and Greenline Accredited Bodies ( GABs ). The annexes are normative in nature and should be consulted in conjunction with the main body of this methodology.

### **7.1 Annex I-GEN — Relationship global minimum number of documents**

- a) It defines the mandatory documents for individuals, legal entities, and properties in all projects.
- b) It covers identification, KYC/KYB, AML/ABC, ownership, environmental and tax compliance.
- c) It establishes expiration dates, accepted formats, and minimum authenticity criteria.

### **7.2 Annex I-XX — Country Packs (by jurisdiction)**

- a) Each country has a specific Country Pack (I-BR, I-MX, I- CO, etc. ).
- b) It includes lists of official documents, local sources, deadlines, and authentication procedures.
- c) The most restrictive rules apply when there is a divergence from the global core.
- d) In the case of Brazil, Annex I-BR is based on the list of documents already used internally.

### **7.3 Annex II — Models and declarations**

- a) Models of declarations of independence and integrity for the International Operational Command (IOC).
- b) Terms of ownership of carbon rights, absence of impeding litigation, and authorizations to consult official databases.
- c) Multilingual formats: local language and English translation (without loss of references/authentications).

### **7.4 III — Equivalence Matrix cool**

- a) Consolidates cases of substantial equivalence (local document replacing global document).

- b) Define the legal basis, issuing body, validity period, and justification for equivalence.
- c) It should be updated at each prospective update cycle.

### 7.5 Annex IV — Update and versioning procedure

- a) It establishes version governance, including cutoff dates, hashing, and publication to a public registry.
- b) It ensures that changes do not retroactively affect published cycles, but only apply prospectively.
- c) Defines the minimum review frequency and public consultation mechanism.

### 7.6 Annex V — Accreditation of offices

- a) It lists the eligibility, maintenance, and requalification criteria for offices.
- b) It includes minimum KPIs, training frequency, and retraining window.
- c) Contains a classification matrix: Required / Desirable / Exclusive.
- d) Publishes the status of each office: Approved / Conditional / Suspended / Revoked.

### 7.7 Annex VI — Bodies Greenline Accredited (OAGs)

- a) It defines accreditation criteria and scopes of action by country or region.
- b) Establishes the frequency and methodology for annual sample audits.
- c) Official list of recognized OAGs and their accreditation status.

#### Legend of Abbreviations

- KYC/KYB — Know Your Customer / Know Your Business.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption .
- COI — Conflict of Interest .
- Country Pack (CP) — Jurisdictional addendum by country.
- URI / Hash — Resource identifier / integrity signature.
- Greenline Accredited Body .
- KPI — Key Performance Indicator.

## Annex I-GEN — Relationship global minimum number of documents

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**Objective:**

To define the minimum set of documents for legal compliance analysis in any jurisdiction, as a prerequisite for issuing the opinion and the SCJ-GC (Legal Compliance Assessment).

**Scope**

: Applies to individuals (PF), legal entities (PJ), and real estate/assets linked to the projects. It is supplemented by the applicable Country Pack (Annex I-XX).

**1. Individuals (PF) — Applicants/Representatives**

- 1.1 Valid official identification, with photo and unique number.
- 1.2 Recent proof of address ( $\leq 90$  days).
- 1.3 Declaration of ultimate beneficial owner (when acting as a partner/agent).
- 1.4 Authorizations for consultations of official databases (when applicable).
- 1.5 Civil/criminal background checks as required by the Country Pack.

**2. Legal Entities (LE) — Applicants/Vehicles**

- 2.1 Articles of incorporation/consolidated bylaws and latest amendments.
- 2.2 Document electing directors and power of attorney (if applicable).
- 2.3 Complete corporate structure down to the ultimate beneficiary(ies) .
- 2.4 Proof of tax registration and valid tax certificates (federal/state/municipal).
- 2.5 Declaration of non-inclusion in sanctions lists (national/international).
- 2.6 Proof of address of the headquarters and branches relevant to the project.
- 2.7 Internal compliance policies (COI, AML/ABC) when in existence.

**3. Property/Asset — Ownership and Status**

- 3.1 Updated proof of ownership (registration/title) as per Country Pack.
- 3.2 Minimum chain of title defined in the Country Pack (e.g., 20 years or as per local law).
- 3.3 Certificates of encumbrances/liens and litigation (civil/environmental/land).

- 3.4 Ownership / Right of Use of Carbon Rights : Documents what prove ownership or assignment valid carbon credits associates to the property / asset , with no transfer of ownership. conflicting .
- 3.5 Free, Prior and Informed Consent (FPIC), when Applicable : FPIC verification for cases what involve peoples indigenous peoples and communities traditional , according legislation and safeguards places described in the Country Pack.
- 3.6 Regularity Environmental and tax compliance: proof of licenses , permits , and registrations. relevant documents , in addition to certificates tax inspectors applicable .
- 3.7 Georeferencing and matching polygon ↔ record : source and linking metadata unequivocal to the property / asset .
- 3.8 Occupations, easements, usage agreements or relevant restrictions.

#### 4. AML/ABC and KYC/KYB — Minimum Evidence

- 4.1 Sanctions/restrictions checks (national and international lists).
- 4.2 Declaration and evidence of lawful origin of funds when applicable. 4.3 Identity and beneficial owner verification records (individual/legal entity). 4.4 Due diligence results due diligence on relevant counterparties.

#### 5. Formats , deadlines and authenticity

- 5.1 Validity periods defined in the Country Pack (e.g., 30/60/90 days).
- 5.2 Language: original in the local language and translation into English, without loss of references/authentications. 5.3 Authenticity: compliance with notarization , apostille, and local electronic signatures.
- 5.4 All artifacts must have a URI/ hash in the dossier.

##### Legend of Abbreviations

- KYC/KYB — Know Your Customer / Know Your Business.
- AML/ABC — Anti-Money Laundering / Anti-Bribery and Corruption .
- COI — Conflict of Interest .
- UC/TI — Conservation Unit / Indigenous Land.
- URI / Hash — Resource identifier / integrity signature.

### Annex I-XX — Country Pack (jurisdiction model)

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**Objective:**

To customize the list of accepted documents, official sources, deadlines, and formats for the project's jurisdiction.

**Scope**

Applicable to projects located in the identified country/territory. This annex adds requirements to I-GEN and cannot reduce the overall core.

**1. Identification of jurisdiction**

- 1.1 Country / ISO Code.
- 1.2 Competent authorities (land registry, environmental, tax).
- 1.3 Official language and translation/authentication requirements.

**2. Document list by category**

- 2.1 Individuals (PF): accepted documents, deadlines, and official verification sources.
- 2.2 Legal Entities (PJ): accepted documents, deadlines, certificates, and local registrations.
- 2.3 Real Estate/Assets: registration, chain of title, encumbrances, licenses, and environmental registrations.
- 2.4 Proof of ownership / assignment of carbon rights ( Ownership /Right of Use) and criteria Specific local validity ;
- 2.5 FPIC requirements ( when applicable ), authority competent , procedures and evidence minimums .
- 2.6 AML/ABC: lists of national sanctions, local AML/CFT obligations, minimum evidence.

**3. Expiry dates and formats**

- 3.1 Validity of certificates and documents (local table).
- 3.2 Rules for notarization , apostille, electronic signature and online verification.
- 3.3 Rules for residence/location of data (when applicable).

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#### 4. Local Equivalences

- 4.1 Local documents that replace I-GEN items due to substantial equivalence.
- 4.2 Legal basis and justification (normative reference).

#### 5. Specific provisions

- 5.1 Special environmental/land tenure rules (protected areas, indigenous peoples, etc. ).
- 5.2 Tax and international transaction rules applicable to compliance.
- 5.3 Access to public/private databases (procedures and limits).
- 5.4 Art. 6 / Corresponding Adjustments (CA): rules, competent authority, and required documentation for corresponding authorization/adjustment, when applicable to the country.

#### Legend of Abbreviations

- AML/CFT — Prevention of Money Laundering and Terrorist Financing.
- I-GEN — Global I-GEN Annex.
- FPIC — Free, Prior and Informed Consent (Free, Prior and Informed Consent).
- Ownership / Right Ownership / Right to Use of carbon credits/benefits.
- CA — Corresponding Adjustment (Corresponding Adjustment under Art. 6).

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## Annex II — Models and declarations

### **Objective:**

To standardize statements and terms necessary for legal analysis, ensuring consistency and auditability.

### **Scope**

Applicable to applicants, accredited offices and counterparties.

### **1. Declaration of Independence and IOC (model)**

- 1.1 Declaration from the office that it has no outstanding issues with the proponent, asset, or counterparties.
- 1.2 Commitment to immediately report any new event that generates an outstanding issue.
- 1.3 Digital signature of the responsible parties and accreditation data.

### **2. Declaration of Ultimate Beneficial Owner (template)**

- 2.1 Identification of ultimate beneficiaries (individuals/legal entities) and percentages.
- 2.2 Declaration of truthfulness and authorization for verification.

### **3. Declaration of Carbon Rights Ownership (template)**

- 3.1 Proof of ownership of carbon rights linked to the property/asset.
- 3.2 Absence of conflicting assignment, encumbrance or impediment to litigation.
- 3.3 Responsibility for false information and awareness of penalties.

### **4. Authorization Form for Access to Databases (template)**

- 4.1 Authorization for consultations with official registries/bodies and online verification.
- 4.2 Limits on the use, retention, and protection of data (reference to **GL-I-POL-001** ).

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## 5. Seal Advertising Agreement (template)

- 5.1 Consent for display of SCJ-GC in the public registry (metadata and status).
- 5.2 Acknowledgment of suspension/revocation in case of non-compliance.

### Legend of Abbreviations

- COI — Conflict of Interest .
- Greenline Legal Compliance Seal Carbonsat .
- GL-I-POL-001 — Governance, traceability and versioning policy.

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### III — Equivalence Matrix cool

**Objective:**

To record the substantial equivalences between global documents and local documents accepted by Country Pack.

**Scope**

Applicable to cases approved during legal review and periodic updates.

#### 1. Matrix structure (minimum fields)

- 1.1 Global Item (I-GEN) / Evidentiary Function.
- 1.2 Equivalent Local Document / Issuing Authority. 1.3 Local Legal Basis / Regulatory Reference. 1.4 Validity Period / Online Verification (URI). 1.5 Justification for Equivalence / Approval Date / Decision Hash .

#### 2. Governance

- 2.1 Additions/changes with cutoff date, version, and hash .
- 2.2 Prospective publication; does not retroactively apply to previously published cycles. 2.3 Minimum annual review and whenever there is a relevant change in the Country Pack.

Legend of Abbreviations

- I-GEN — Annex I-GEN.
- URI / Hash — Resource identifier / integrity signature.

## Annex IV — Update and versioning procedure

### Objective:

To define the governance of versions, cut-off dates, and publication of changes to **GL-MS-007** and its annexes.

### Scope

Applicable to the methodological body, I-GEN, Country Packs, models and matrices.

### 1. General rules

- 1.1 Changes take effect prospectively from the cutoff date.
- 1.2 Previous records are not retroactively adjusted .
- 1.3 Each version is published with a hash , changelog, and identification of changed items.

### 2. Update flow

- 2.1 Proposal → Technical review → Approval → Publication.
- 2.2 Public consultation when there is a relevant impact.
- 2.3 Notification to accredited offices and OAGs ; extraordinary training if necessary.

### 3. Residence and data protection

- 3.1 Compliance with **GL-I-POL-001** and local laws (Country Pack).
- 3.2 Publication prioritizes metadata; sensitive artifacts remain in controlled repositories.

#### Legend of Abbreviations

- Greenline Accredited Body .
- GL-I-POL-001 — Internal Information Governance Policy.

## Annex V — Accreditation of offices

### Objective:

To establish eligibility, maintenance, requalification, and sanctions criteria applicable to law firms.

### Scope

Applicable to offices that issue opinions and SCJ-GC under **GL-MS-007** .

### 1. Criteria (matrix)

1.1 Required: active registration with the local professional body; 2 specialists (environmental/land tenure; corporate/financial); experience in due diligence. Due diligence in the jurisdiction; COI policy + COI declaration per project; training ( onboarding + retraining); acceptance of sample audit (OAG); adherence to GL-I-POL-001.

1.2 Desirable: ISO 37001/37301; track record with local land/environmental records; multi-country operation with co-counsel ; prior experience in carbon.

1.3 Exclusions: equity participation in the proponent/asset; serious sanctions; refusal of audit/training; simultaneous action as proponent/VVB/consultant in the same project.

1.4 The office accredited he must to make available in the opinion URI/hash of the SCJ-GC issued and registered , allowing validation automatic by VVBs (GL-MS-005).

### 2. Minimum KPIs and Performance

2.1 Average timeframe per dossier; rate of conditional opinions; rate of non-conformities; approval rate in OAG audits.

2.2 KPIs defined by Country Pack; publication of aggregated targets and results.

### 3. Requalification

3.1 Frequency: 36 months (or earlier based on performance).

3.2 Criteria: approval in 100% of applicable sample audits (by country); KPIs  $\geq$  minimum; up-to-date training; updated registration and AML/ABC; history of COI declarations. 3.3 Result: Approved / Conditional / Suspended / Revoked in the Carbonsat Registry.

### 4. Sanctions

4.1 Escalation: OBS / Minor NC / Major NC / Critical NC.

4.2 Effects: Action plan, temporary suspension, accreditation revocation.

#### Legend of Abbreviations

- Greenline Legal Compliance Seal Carbonsat .
- Greenline Accredited Body .
- KPI — Key Performance Indicator.
- COI — Conflict of interest.

## Annex VI — Bodies Greenline Accredited (OAGs)

### Objective:

To define accreditation and operational criteria for organizations responsible for annual country-by-country sample audits.

### Scope

Applicable to independent entities contracted to audit legal compliance processes under **GL-MS-007** .

### 1. Accreditation and scope

- 1.1 Requirements: independence, technical capacity in process auditing, local or network presence, COI and AML/ABC policy.
- 1.2 Scopes by country/region defined by Greenline Carbonsat (annual publication).
- 1.3 Signing of confidentiality agreements and adherence to **GL-I-POL-001** .

### 2. Audit methodology

- 2.1 Statistical sampling by risk (size, legal criticality, history of non-conformities).
- 2.2 Compliance verification: pathways, deadlines, KPIs, COI declarations, adherence to the Country Pack.
- 2.3 Include checking the validity and validation of the SCJ-GC in projects 2.4 Audited Annual Report by Country with Findings, CAPA and Verification of Effectiveness in the Next Cycle.

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### 3. Governance and transparency

3.1 Publication of the status of GMOs

(Approved/Conditional/Suspended/Revoked).

3.2 Recommended periodic rotation by country to avoid capture. 3.3 Data processing in accordance with GL-I-POL-001 and local laws.

#### Legend of Abbreviations

- Greenline Accredited Body .
- CAPA — Corrective and Preventive Action .
- GL-I-POL-001 — Internal policy on governance, traceability, and versioning.