REGISTRY USER GUIDE

Guidance to Create and Manage Low-Carbon IT Certificates

Bloom ESG

19 June 2026

Section 1 - Introduction and Registry Access

1. Introduction

1.1 Purpose of the User Guide

This User Guide explains how to use the registry, from registering a project to issuing and managing Low-Carbon IT Certificates. It provides step-by-step instructions for key processes and ensures users understand how to meet the registry's requirements. This guide is different from the Terms of Use (ToU), which covers the legal and contractual obligations of using the registry. While the ToU outlines rights and responsibilities, this guide focuses on practical steps, making it easier to navigate the system and comply with its processes.

1.2 Registry Overview

The registry serves as a platform for the issuance, transfer, and retirement of Environmental Attribute Certificates (EACs) generated within corporate supply chains only. It enables project proponents to register and manage projects, ensuring that emission reductions are recorded and verified according to established standards. The registry operates based on key principles, including transparency, certificate integrity, and adherence to internationally recognized best practices.

EACs currently supported on the registry are collectively called Low-Carbon IT Certificates. There are four types of Low-Carbon IT Certificate:

- **I-TEC Certificates (IT Asset Reuse Certificates):** Represent the verified carbon intensity of 1 kg of IT hardware processed through a certified refurbishment pathway. Each I-TEC conveys the emissions intensity of the refurbishment activity, expressed in $kgCO_2e$ per kg of hardware processed.
- **I-MAT Certificates (Materials Recycling Certificates):** Represent the verified carbon intensity of materials recovered through a certified circular recovery pathway. I-MAT Certificates enable corporates to make credible circular sourcing claims within their value chains.
- **I-MAT AE Certificates (Materials Avoided Emissions Certificates):** Represent the avoidance of 1 tonne of CO_2e from materials recovery activity. Aligned with the ICVCM Core Carbon Principles.
- **Avoided Emissions Certificate (Reuse):** Represents the $kgCO_2e$ avoided when an IT asset is reused rather than replaced with new manufacture. Aligned with the ICVCM Core Carbon Principles. This certificate appears as Impact Reporting in corporate-facing materials.

1.3 Version Control and Updates

This guide is periodically updated to reflect changes in registry policies, processes, or standards. Users should refer to the latest version to ensure compliance with current requirements.

Version	Date	Adjustments
V1.0	01/09/2025	
V1.2 (Current)	19/06/2026	Terminology updated to reflect Low-Carbon IT Certificate umbrella naming. Certificate type descriptions updated. Glossary updated.

1.4 Support and Contact Information

For assistance with registry operations, users may contact the registry support team. The registry support team can be contacted at registry@bloom-esg.com.

2. Account Registration and Compliance

Users must complete the account registration process before participating in the registry. This includes setting up an account, verifying identity through our Know-Your-Customer (KYC) assessment, and assigning user permissions. This section outlines the requirements for new users, compliance procedures, and account management options.

2.1 Know-Your-Customer (KYC) and Compliance Requirements

All registry users must undergo KYC verification before engaging in transactions, registering projects, or transferring certificates. The KYC process ensures that only verified entities can participate, aligning with anti-money laundering regulations and international best practices.

The verification process includes:

1. **Identity Verification**: Individual users must provide government-issued identification. Organizations must submit proof of incorporation, registration certificates, and details of key personnel.
2. **Business Due Diligence**: Corporate account holders must disclose ownership structures and provide supporting documentation, such as tax identification numbers or regulatory approvals.
3. **Anti-Money Laundering Compliance** – Users must confirm that their participation in the registry does not involve illicit financial activities. Additional checks may be required for high-risk jurisdictions or politically exposed persons (PEPs).

Users will not be able to list projects, transfer certificates, or complete retirements until their KYC verification is approved. The registry may request periodic updates to ensure compliance with evolving regulations.

2.1 How to Create an Account

Following the KYC process, Bloom will create a user account. To request a new account please contact registry@bloom-esg.com.

2.2 User Roles and Permissions

The registry supports multiple user roles to ensure secure and appropriate access for different participants. The following roles are currently supported:

- **User** – The primary account holder responsible for managing projects, submitting documentation, and initiating transactions such as certificate issuance, transfer, and retirement. Users can access all project-related functions within their account.
- **Beneficiary** – A designated recipient who can receive or retire certificates on behalf of another user. Beneficiaries must also undergo KYC verification and must be registered within the Bloom Registry before they can be added to an account.

2.3 Account Closure and Deactivation

Users may request account closure at any time by contacting the registry support team. Before closure, users must ensure that all outstanding transactions, including certificate retirements or transfers, are completed.

The registry reserves the right to deactivate accounts under the following conditions:

- Repeated non-compliance with registry rules or failure to meet KYC requirements.
- Inactivity over a prolonged period, subject to notice and review.
- Engagement in prohibited or fraudulent activities as outlined in the Terms of Use.

Account deactivation may result in suspension of access and/or removal from the list of approved registry participants.

Section 2 – Methodology and Project Approval

3 Methodology Approval

The registry requires all projects to use an approved methodology to ensure consistency, transparency, and verifiability in emissions quantification. This section outlines the approval process for methodologies, including pre-approved standards and the evaluation process for new methodologies.

3.1 Registry-Approved Methodologies

The following methodologies are currently approved for use within the registry:

- Estimated Avoided Emissions and Emissions Intensity from Circular Re-use and Recycling Activities (V3.1, November 2025)

Projects using these methodologies may proceed directly to validation and verification and issuance of EACs. Other methodologies may be considered for but must undergo a formal review process before approval.

3.2 Methodology Updates and Revisions

Methodologies may be revised over time to incorporate new scientific findings or policy changes. Methodology updates must undergo a review process to ensure continued compliance with registry standards. Users applying an updated methodology must demonstrate how changes affect project eligibility and emissions quantification.

4 Project Approval and Validation

The project approval process establishes the conditions under which projects may be registered in the registry. The registry accepts projects that generate verifiable carbon intensity or avoided emissions data and can be used for Low-Carbon IT Certificates. All projects must apply the latest version of the Bloom methodology. Once approved, projects may generate Low-Carbon IT Certificates, which can be issued, transferred, and retired within the registry.

4.1 Eligibility Criteria for Project Registration

Projects seeking registration must meet the following requirements:

1. Project activity must comply with latest version of the approved methodology
2. Third-party validation and verification must be conducted by an accredited auditor under ISO 14064 prior to certificate issuance.
3. Verified carbon intensity or avoided emissions data must be quantifiable through established monitoring and reporting frameworks.

4. For avoided emissions certificates, baseline scenarios must be clearly defined and any potential leakage assessed. For carbon intensity certificates, emissions intensity must be calculated per the approved methodology.
5. Monitoring and reporting must be ongoing, ensuring that avoided emissions remain accurate and that operational conditions have not changed in a way that affects project eligibility.
6. Environmental attribute claims must be transparently accounted for, ensuring that no certificate is included in multiple claims, including corporate Scope 3 reporting and third-party registries.
7. The project must demonstrate that its activities are undertaken voluntarily and are not mandated by law or regulatory obligation.

4.2 Project Validation and Approval Steps

Step 1: Project Registration

Project proponents must submit a Project Design and Monitoring Report detailing the methodology applied, project scope, monitoring approach, and calculated avoided emissions. Supporting documentation, including validation reports and legal ownership records, must be provided.

Step 2: Validation by an Independent Auditor

A Validation and Verification Body (VVB) accredited under ISO 14064 must assess the project against the applicable methodology. The validation report is then submitted to the registry for review.

Step 3: Registry Review and Approval

The registry reviews all submitted documentation, including the validation report, to determine compliance with applicable requirements. Projects that meet all conditions are approved and listed in the registry.

Step 4: Monitoring and Verification

Projects must submit periodic monitoring reports to demonstrate continued compliance. Avoided emissions must be verified by an independent third party before credits can be issued.

Step 5: Certificate Issuance

Upon successful verification, Low-Carbon IT Certificates are issued to the project account. Each credit is assigned a unique identifier and may be transferred or retired within the registry.

4.3 Monitoring, Reporting and Verification (MRV) Requirements

Projects must implement a structured monitoring, reporting, and verification (MRV) system to ensure emissions reductions remain accurate and verifiable over time.

1. **Monitoring Requirements**: Project proponents must maintain records of key project data and track emissions reductions according to the methodology applied. Monitoring plans must be established at the time of project registration.
2. **Reporting Frequency**: Regular reporting is required, with reports submitted at intervals determined by the methodology and project type. Reports must include data on avoided emissions, operational performance, and any changes in project circumstances. Ongoing monitoring must confirm that emissions avoidance remains valid and has not been reversed due to operational changes.
3. **Third-Party Verification**: Independent verification must be conducted at regular intervals to confirm reported avoided emissions. Only accredited verification bodies under ISO 14064 are permitted to conduct this process. Project verification summaries may be made available for transparency, subject to registry policies.

Failure to meet MRV requirements may result in the suspension of credit issuance or project status within the registry.

Section 3 – Project Listing and Management

5 Registering and Listing a Project

Projects must be registered in the registry before they can generate and issue avoided emissions certificates. The registration process ensures that all projects meet the required standards and have undergone independent validation. This section outlines the steps for listing a project, the necessary documentation, and the expected review and approval timelines.

5.1 How to Register a Project

5.1.1 Creating a Registry Account

The project proponent must have an active account in the registry to submit a project for approval.

5.1.2 Proposing a new Project for Registration

5.1.3 Submission of Required Documentation

All required project details, including the approved methodology used, project boundary, and estimated avoided emissions, must be submitted prior to project registration. The

project proponent must provide supporting documentation, including the Project Design and Monitoring Report, validation report, and legal ownership records**.** A full list of requirements is detailed in Section 4.1. Please submit the project summary to registry@bloom-esg.com

5.1.4 Pay Applicable Fees

Any applicable registration fees must be paid before the review process begins. Failure to complete payment may result in delays in project processing.

5.1.5 Registry Review and Validation Process

Once the project and all required documentation are submitted, the registry conducts an initial review to ensure completeness and compliance with submission requirements. If any information is missing or requires clarification, the registry will notify the project proponent, who must address the issues before the review can proceed.

5.1.6 Approval and Listing of Project

Upon successful completion of the review process, the project is formally approved and listed in the registry. At this stage, the project becomes eligible for ongoing monitoring and credit issuance. Project details, including relevant documentation, will be recorded in the registry to ensure transparency and traceability.

5.2 Required Documentation and Verification Procedures

All project submissions must include the following documentation:

1. **Project Design and Monitoring Report**: A detailed technical document outlining the project's methodology, implementation details, and expected avoided emissions. The Project Design and Monitoring Report must describe the project boundary, baseline scenario, monitoring approach, use of emissions factors, and any relevant assumptions used in quantification.
2. **Validation Report**: A formal assessment conducted by an accredited Validation and Verification Body (VVB) that confirms the project aligns with the selected and approved methodology and registry requirements. Validation must be conducted in accordance with appropriate standards and must include an evaluation of the project's baseline, emissions calculations, and monitoring framework.
3. **Legal Ownership Documentation**: Evidence that the project proponent holds the necessary rights over the project's emission reductions. This may include land ownership records, contractual agreements, or other supporting legal documents demonstrating exclusive rights to claim the avoided emissions.
4. **Monitoring Plan:** A structured plan detailing how the project will track, report, and verify avoided emissions over time. The monitoring plan must align with the

methodology requirements and specify key parameters to be measured, data collection methods, and reporting intervals.

5. **Additional Supporting Documents**: Depending on the project type, additional documentation may be required. This could include environmental impact assessments, sector-specific regulatory approvals, or technical studies relevant to the project's emissions accounting.

Failure to provide complete and accurate documentation may result in delays in the approval process.

5.3 Review and Approval Timeline

Project approval timelines vary based on submission completeness and review volume. Before submission, the project must undergo independent validation and verification by an accredited validation and verification body (VVB) to confirm compliance with the selected methodology. Only projects that have completed this step will be accepted for registry review.

Upon submission, the registry conducts an initial review to confirm that all required documentation is complete. If clarifications are needed, the project proponent will be notified. Once the submission passes this review, the registry performs a final compliance check before granting project approval and listing.

Processing times depend on submission quality and review volumes. Proponents should ensure documentation is complete and work with a VVB early to avoid delays. The registry will communicate any additional requirements that arise during review.

6 Managing an Approved Project

Projects that have been approved and listed in the registry must be maintained in accordance with ongoing monitoring, reporting, and verification requirements. This section outlines the key responsibilities of project proponents after listing, including updating project information, reporting avoided emissions, and preparing for third-party verification.

6.1 Updating Project Documentation

Project proponents must notify the registry of any changes that affect the project's eligibility, implementation, or emissions quantification. This includes, but is not limited to:

- Changes in project location, ownership, or management structure
- Revisions to the applied methodology or monitoring plan
- Material changes to baseline assumptions or project operations

Updates must be submitted with supporting documentation and may trigger a review by the registry or, in some cases, additional validation.

6.2 Reporting Emissions Reductions and Ongoing Monitoring

Projects must report avoided emissions at regular intervals as specified in the approved methodology and monitoring plan. Reports must be submitted through the registry platform and include:

- Measured avoided emissions during the reporting period
- Key monitoring parameters and performance data
- Any deviations from the approved methodology or project design

The reporting frequency is determined by the methodology but must occur at least once per crediting period. All reports must be supported by verifiable data and are subject to third-party verification prior to certificate issuance.

6.3 Preparing for Third-Party Verification

Before any Environmental Attribute Certificates (EACs) can be issued, projects must undergo independent third-party verification by a Validation and Verification Body (VVB) accredited under ISO 14064. This process ensures that avoided emissions have been accurately calculated, monitored, and documented in line with registry-approved methodologies.

Key steps include:

1. **Selecting an Accredited Verifier**

Project proponents are responsible for engaging an ISO 14064-accredited VVB. Early engagement is recommended, as verifier availability and project complexity can impact scheduling.

2. **Verification Timeline**

The verification process typically takes up to four months, depending on the completeness of documentation and project complexity. Delays may occur if additional information or clarification is required.

3. **Required Documentation**

The verifier will assess the Project Design and Monitoring Report, baseline scenario, monitoring data, and all supporting evidence. This may include:

- Avoided emissions calculations

- Utility bills, ERP system exports, or equipment logs
- Any assumptions or emissions factors used

4. **Submission of Verification Report**

Once the audit is complete, the verifier submits a formal Validation and Verification Report to the registry. Certificate issuance cannot proceed until this report is received, reviewed, and approved.

Project proponents should plan verification timelines carefully and ensure that all data and documentation are complete and readily available to avoid delays in credit issuance.

Section 4 – Certificate Issuance and Management

7 Issuance of Certificates

Once a project has been registered and successfully verified, it becomes eligible for certificate issuance. This section outlines the conditions for issuance, the process followed by the registry, and how certificates are tracked.

7.1 Conditions for Certificate Issuance

Certificates are only issued if a project meets all registry requirements, ensuring that avoided emissions are accurately quantified and independently verified. The following conditions must be met before issuance:

1. **Methodology Approval**: The project must follow a registry-approved methodology. If the methodology has not been pre-approved, it must undergo an evaluation process before any certificates can be issued.
2. **Independent Verification**: Reported avoided emissions must be verified by an accredited validation and verification body in accordance with ISO 14064.
3. **Monitoring Compliance** : The project must adhere to the monitoring and reporting framework established in the approved methodology.
4. **Registry Approval** : The registry must confirm that all conditions for issuance are met, and any discrepancies identified during review must be resolved before approval.

Failure to meet any of these conditions may lead to delays or denial of certificate issuance.

7.2 Certificate Issuance Process

Certificates are issued after a project has completed the required monitoring, third-party verification, and registry compliance review. The process consists of the following steps.

Step 1: Submission of Monitoring Report

The project proponent submits a verified monitoring report detailing the avoided emissions for the reporting period.

Step 2: Registry Compliance Check

The registry reviews the submission to ensure all requirements have been met, including methodology approval, proper verification, and monitoring compliance.

Step 3: Certificate Generation

Once approved, the registry issues Low-Carbon IT Certificates, each assigned a unique serial number for tracking and transparency. Certificates are issued in accordance with the reporting frequency defined in the project's monitoring plan.

7.3 Certificate Identification and Tracking

Each issued certificate is assigned a unique serial number that allows for tracking within the registry. Serial numbers are structured as follows:

- The project identifier, ensuring linkage to the originating project.
- The issuance date, providing a clear timeline of when the certificate was created.

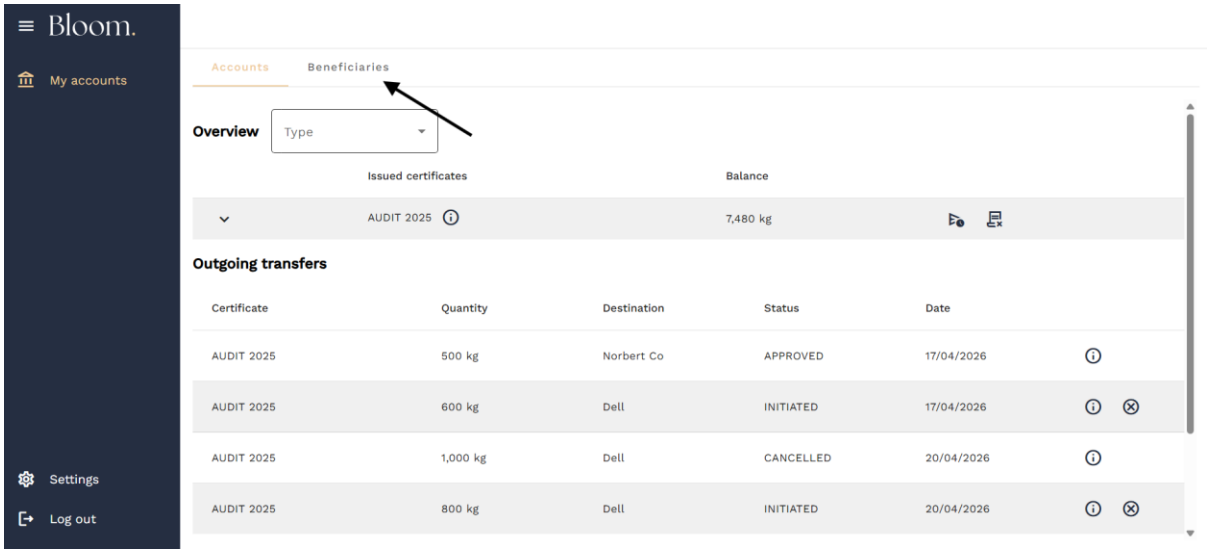
8 Transferring Certificates

Certificates can be transferred between registered users within the Bloom Registry, subject to approval and compliance with registry rules. This section outlines the step-by-step transfer process, applicable fees, and restrictions to ensure regulatory compliance and prevent unauthorized transactions.

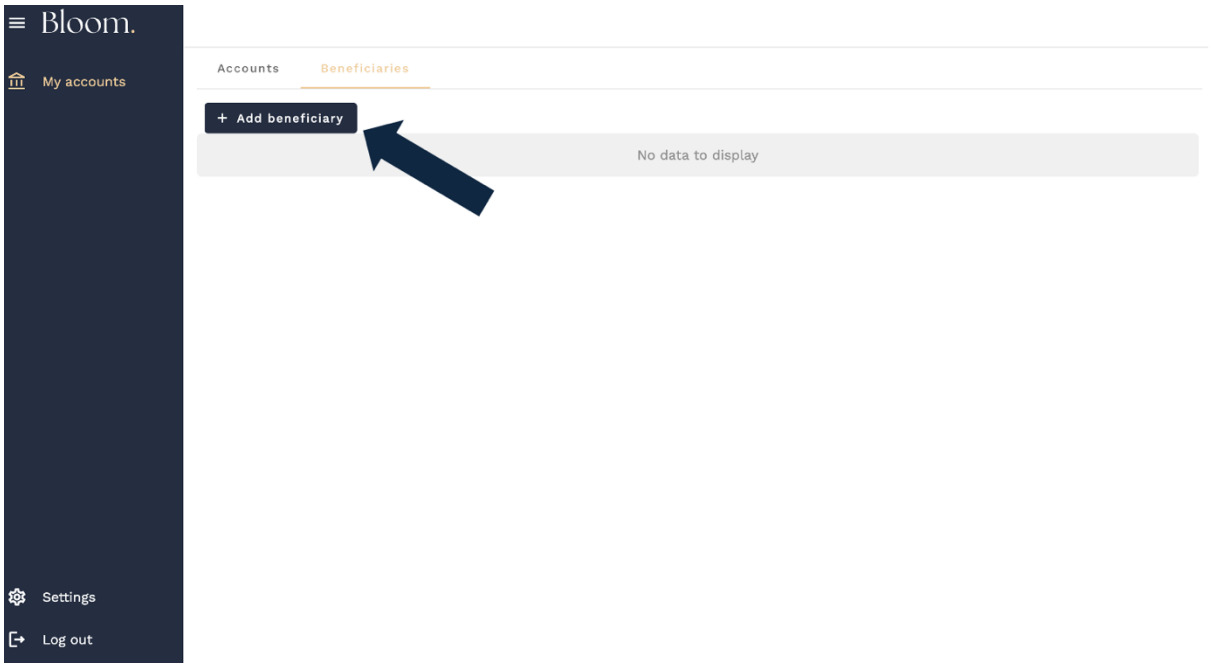
8.1 Adding Beneficiaries

Step 1: Navigate to 'Beneficiaries' page

- After logging in, navigate to the **Beneficiaries** page on the account home page.

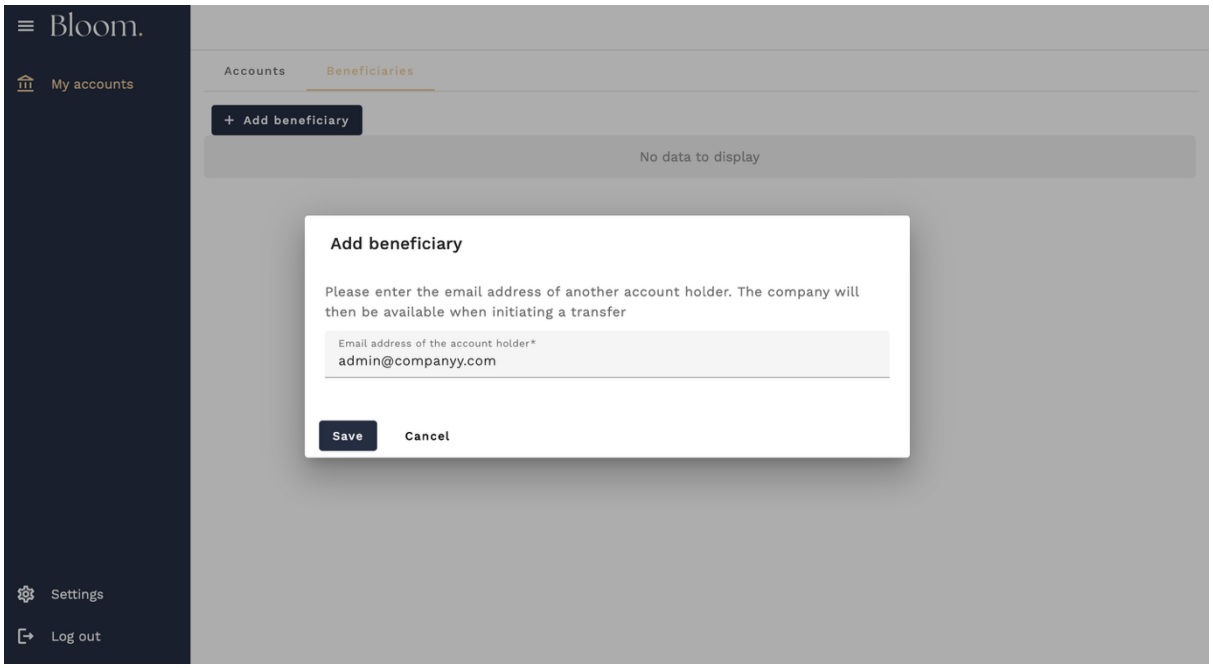


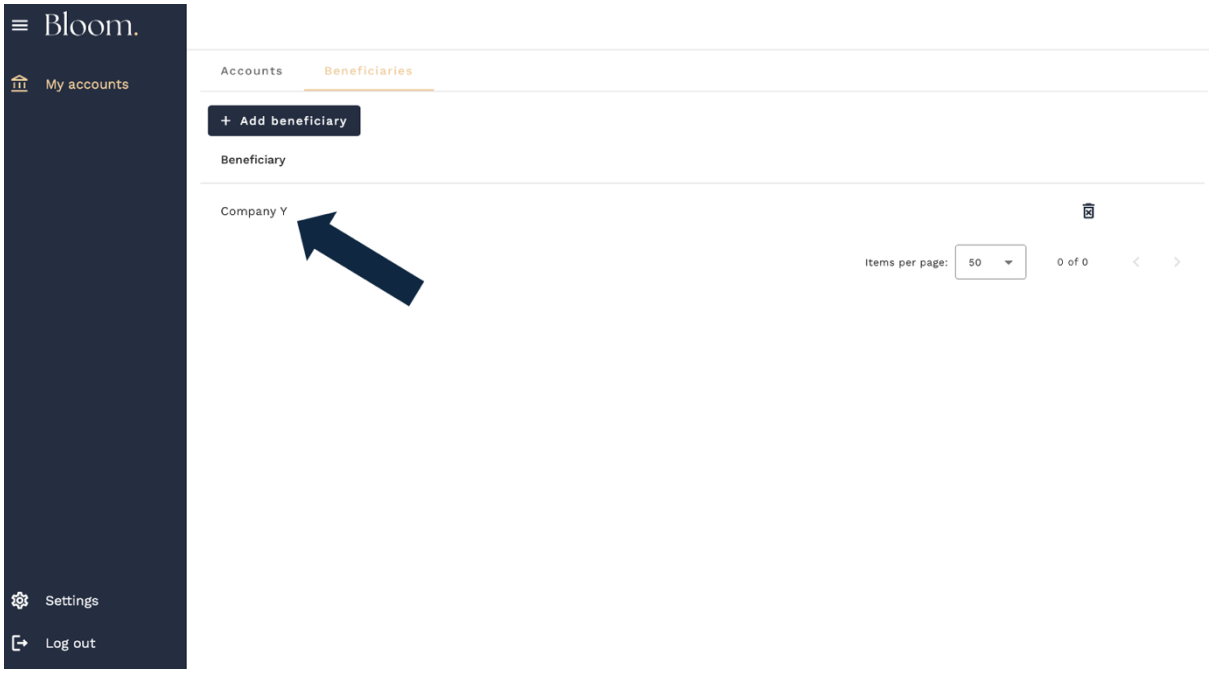
Step 2: Select 'Add Beneficiary'



Step 3: Add email address of beneficiary

- Add the email address of the beneficiary who will receive certificates in transactions or for retiring purposes. Note, the email address must be registered within the Bloom Registry and undergo a KYC process. Due to confidentiality purposes, only email addresses registered with the Bloom Registry can be added as Beneficiary.
- Once selected, press **Save**. The beneficiary is now added to the list of beneficiaries and can be used to transact with and retire on behalf of.





8.2 How to Transfer Certificates

Certificate transfers must be initiated through the registry's platform and follow a structured process to ensure accuracy and compliance. Once completed, transfers are final and irreversible. The process consists of the following steps highlighted below.

The process includes the following steps.

8.2.1 Initiating a Transfer

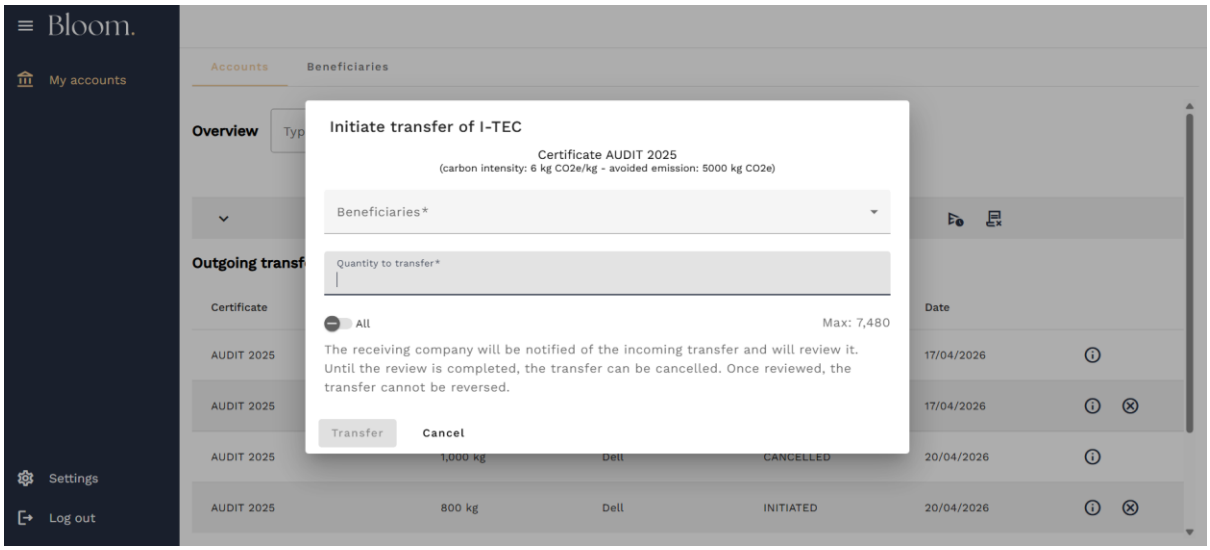
To transfer certificates, the certificate holder must initiate the transaction through the registry platform. Transfers are subject to approval and can only be made to approved registry participants. To transfer certificates to a new beneficiary they must first register to open an account via registry@bloom-esg.com / support@bloom-esg.com.

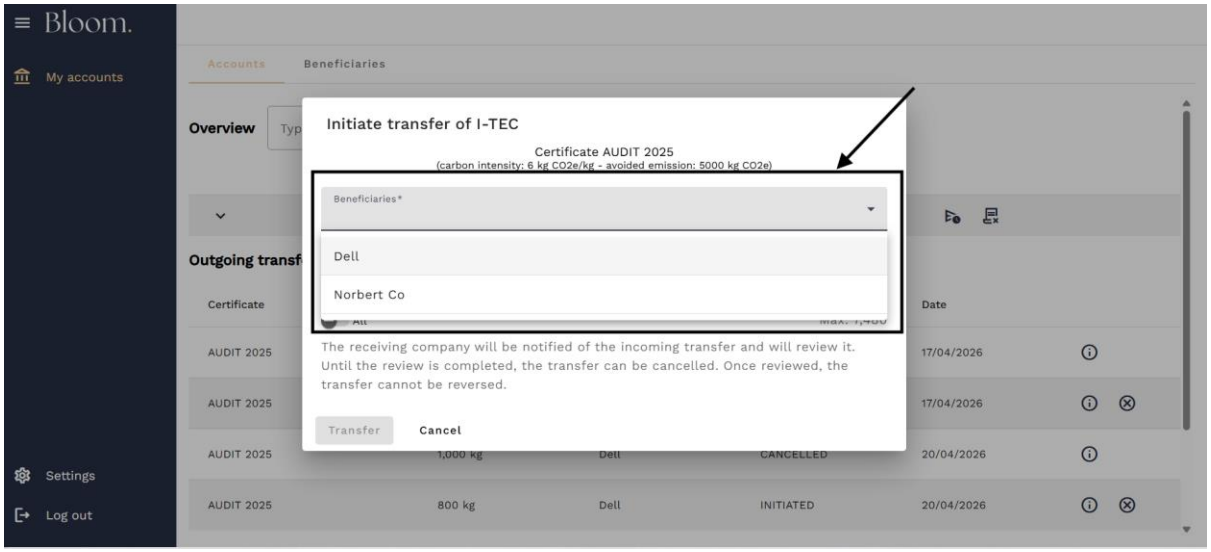
Step 1: Initiate the Transfer

- Navigate to the **Quantity Issued** section within your registry account
- Locate the certificates you wish to transfer and click "**Initiate Transfer.**"

Step 2: Select the Recipient and Transfer Details

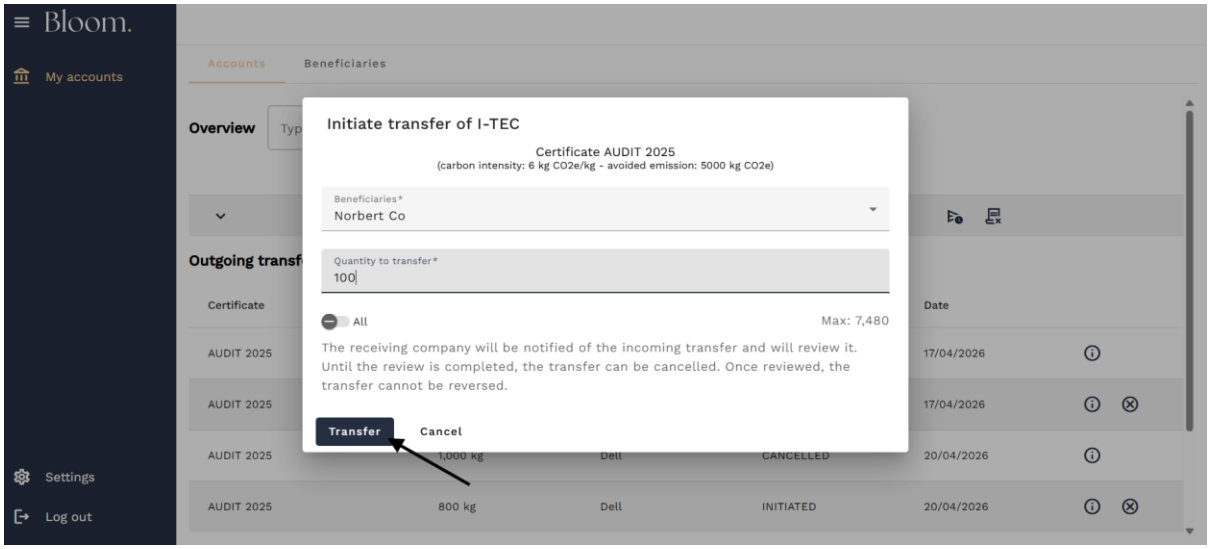
- The transfer window will open, prompting you to:
    1. Select the beneficiary from the approved list of beneficiaries (only pre-approved accounts will appear).
    2. Enter the number of certificates to transfer.
    3. If applicable, set a price per certificate before proceeding.

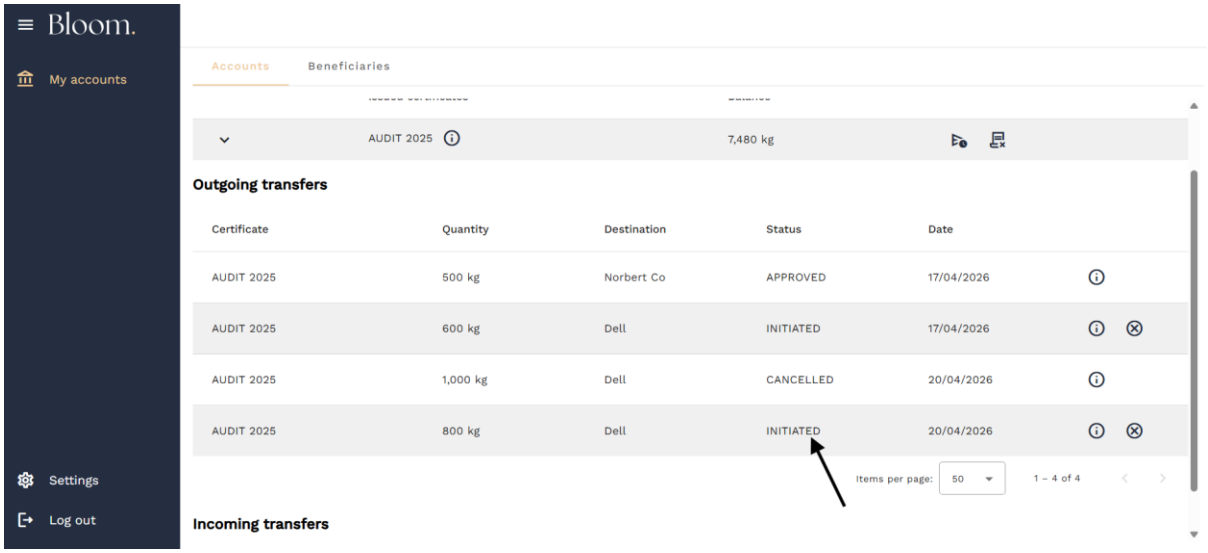




Step 3: Confirm and Submit the Transfer

- Verify all details, then click **Transfer** to submit the request.
- The transfer will not appear in your **Outgoing Transfers** list with the status "**Initiated**."



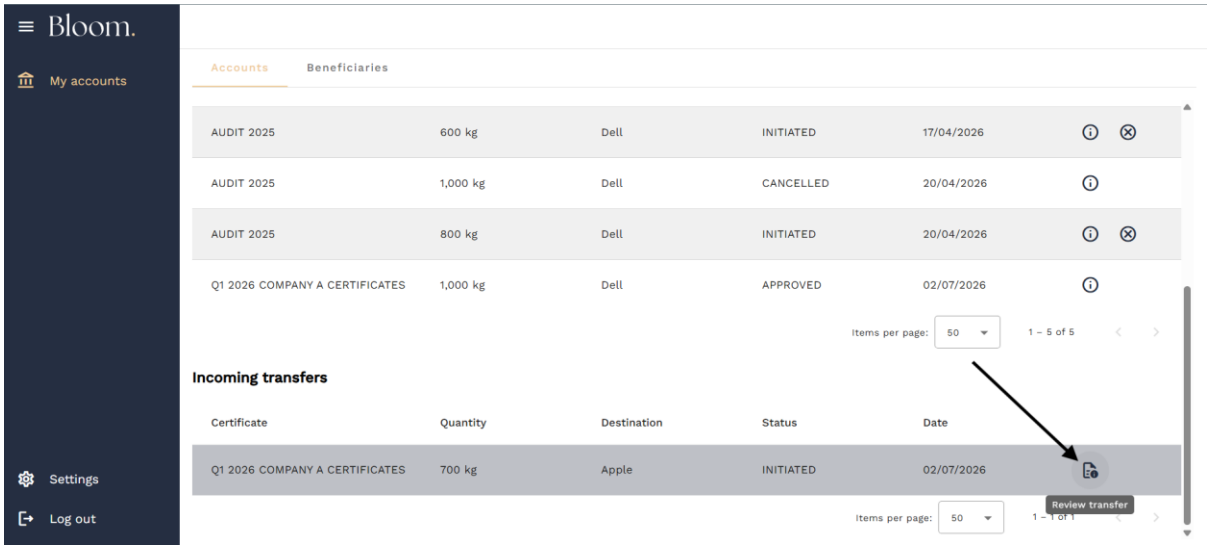


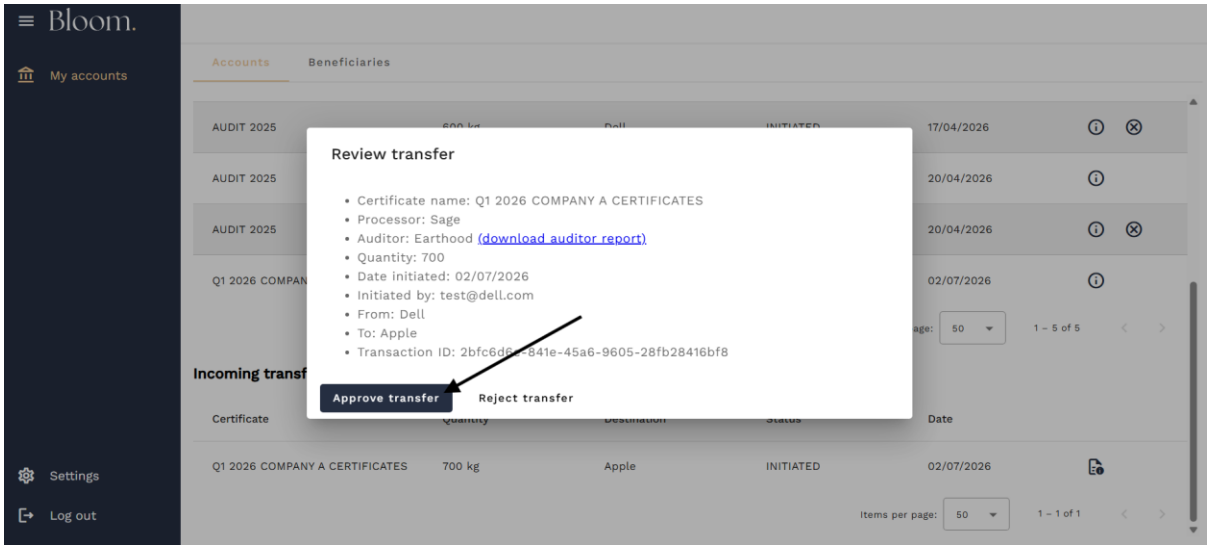
8.2.2 Recipient Confirmation

The receiving party must **approve** the transfer within the registry before it is finalized.

Step 4: Beneficiary Approval

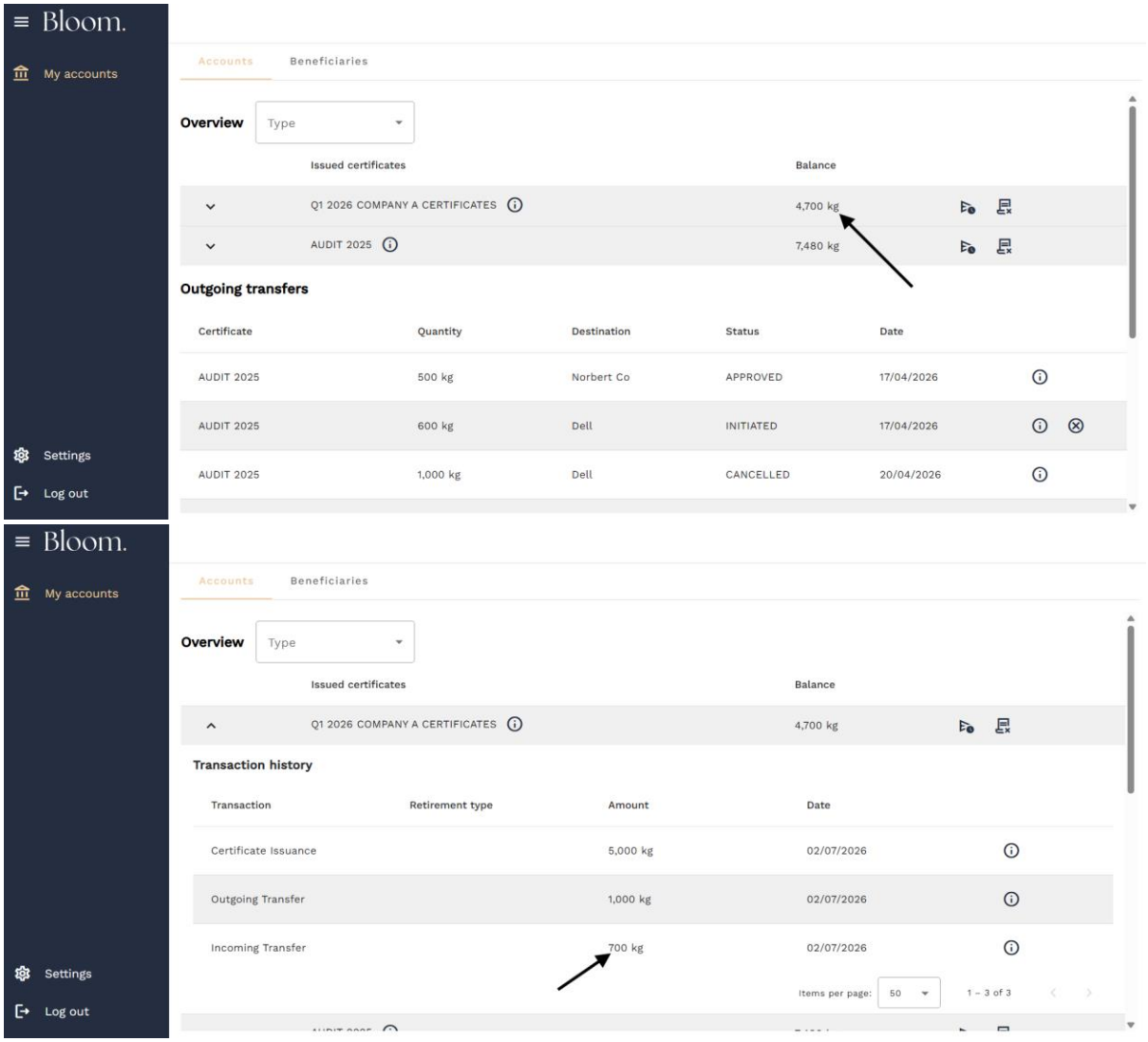
- The recipient will receive a notification and must review the transfer details.
- Clicking **"Approve Transfer"** confirms the transaction and credits the certificates to their account.
- If the transfer is incorrect or from an unknown sender, the beneficiary can reject the transfer.





Step 5: Transfer Completion

- Once approved, the transfer status will update to **“Approved.”**
- The certificates will now be visible in the recipient’s “**Transaction History”** section under “**Quantity Issued**”, completing the transaction.



8.3 Fees and Documentation for Transfers

Certificate transfers may be subject to fees, which are detailed in the registry's fee schedule (see Section 5). The party responsible for the fee depends on the transaction agreement between the sender and recipient.

In some cases, additional documentation may be required to confirm the purpose of the transfer, particularly for international transactions or compliance-related transfers.

8.4 Transfer Restrictions and Compliance Rules

To uphold market integrity and prevent double counting, the following restrictions apply to certificate transfers:

- **Eligible Recipients**: Certificates can only be transferred to registered and KYC-approved entities within the registry.

- **Double Counting Rules**: Certificates cannot be transferred if they have already been retired or claimed for emissions reduction purposes elsewhere.
- **International Transfers:** Cross-border transfers must comply with corresponding adjustment requirements under the Paris Agreement to prevent duplicate claims.

Failure to comply with these restrictions may result in the cancellation of the transfer or further compliance actions.

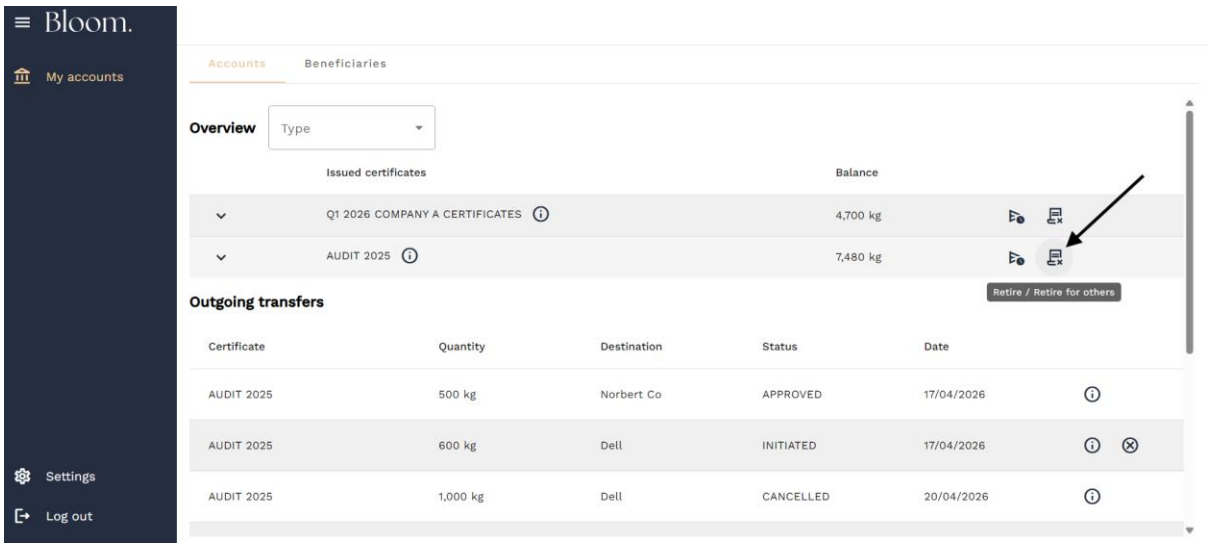
9 Retiring Certificates

9.1 Retiring Certificates for Yourself

Certificate retirement is the final step in using Low-Carbon IT Certificates for environmental claims. Once retired, certificates are permanently removed from circulation and cannot be transferred or resold. Users should carefully review all details before proceeding, as retirements are irreversible.

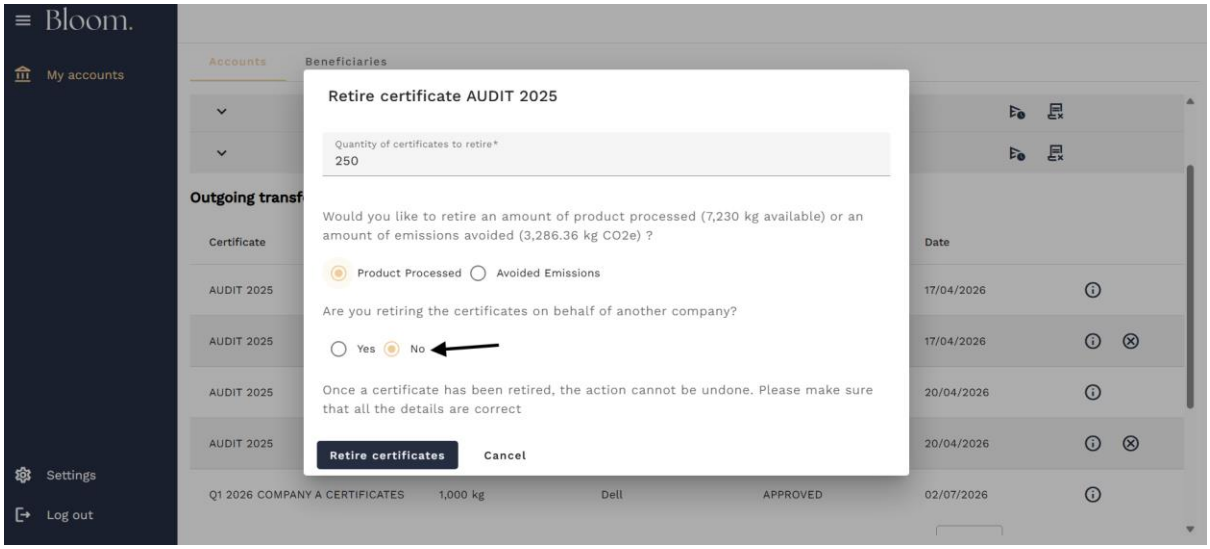
Step 1: Initiate the Retirement

- Navigate to the **Quantity Issued** section within your registry account.
- Locate the certificates you wish to retire and click "**Retire**".



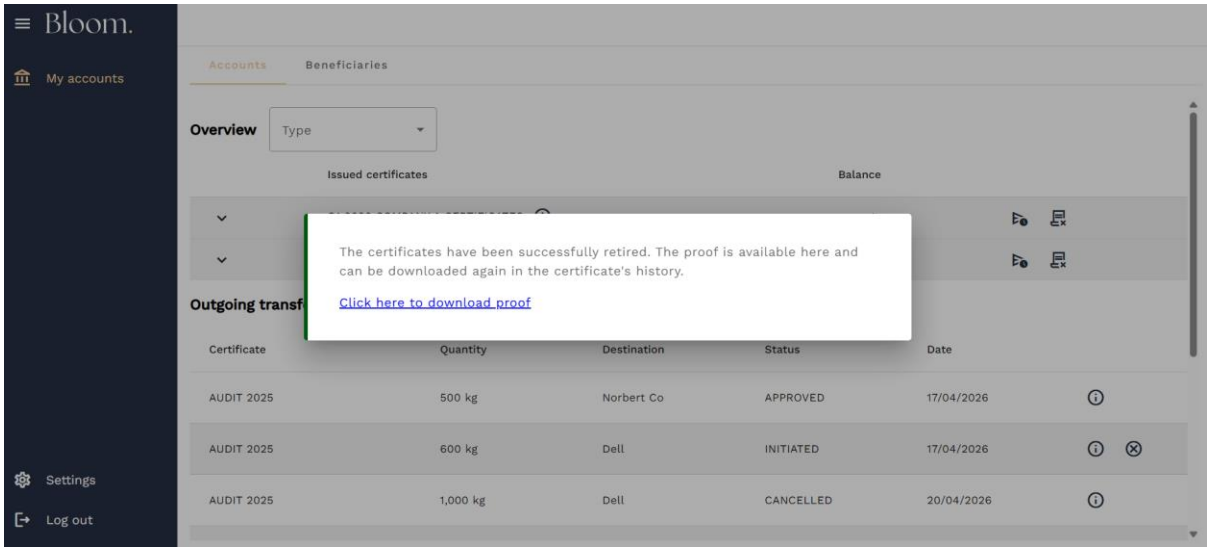
Step 2: Select the Retirement Details

- The retirement window will open, prompting you to:
  1. Enter the number of certificates to retire.
  2. Select "**No**" under the question "Are you retiring the certificates on behalf of another company?"
  3. Review all details carefully, as the action cannot be undone.



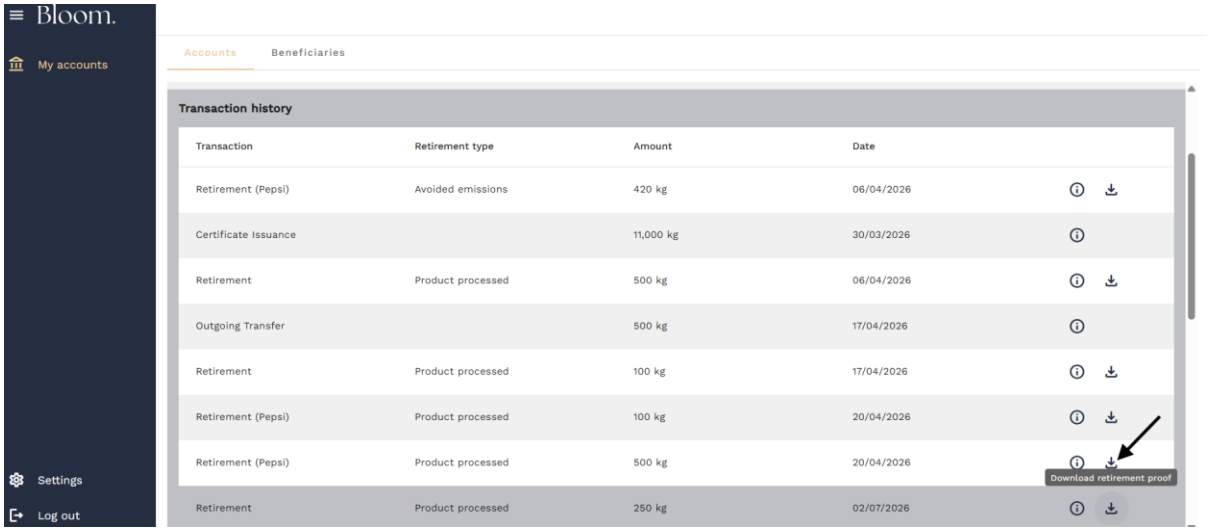
Step 3: Confirm and Submit the Retirement

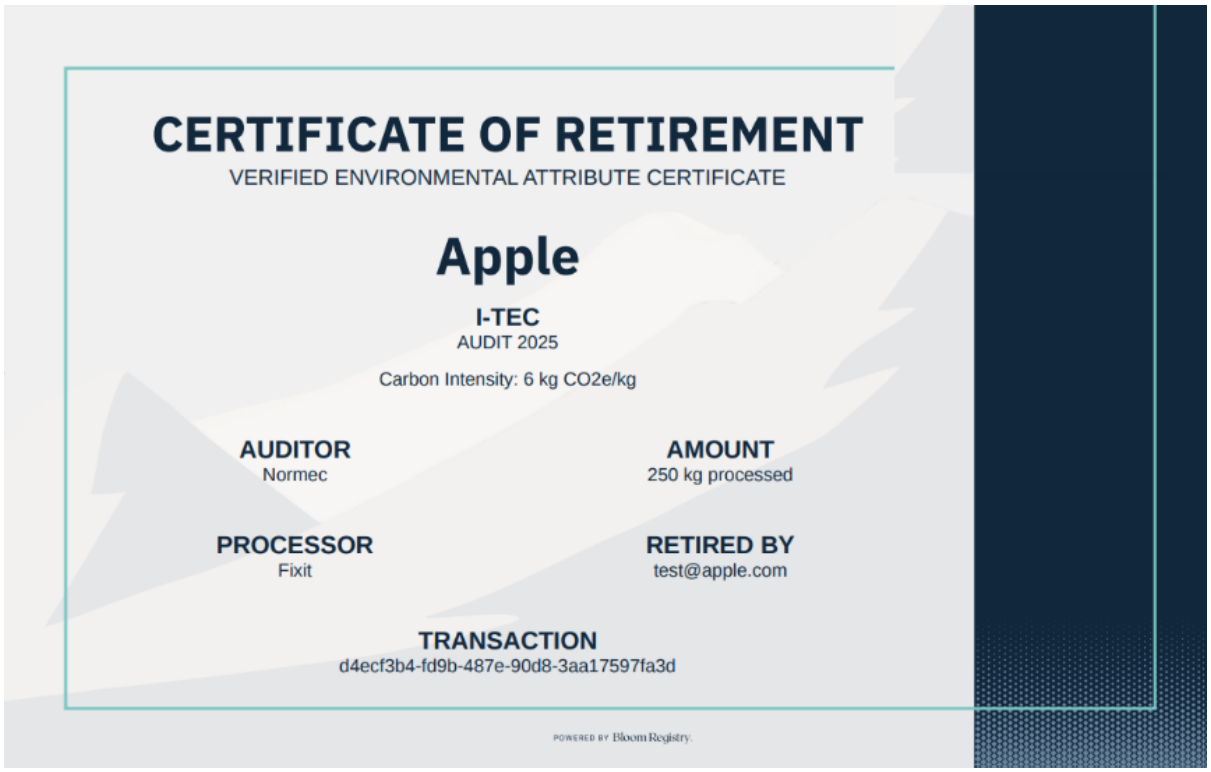
- Click **"Retire Certificates"** to finalize the transaction.
- The retirement will be processed and recorded in the **Transaction History** section.



Step 4: Access Proof of Retirement

- Upon successful retirement, a confirmation message will be displayed.
- The Retirement Confirmation Statement can be:
  - Downloaded immediately from the confirmation window.
  - Accessed later in the **Transaction History** section.



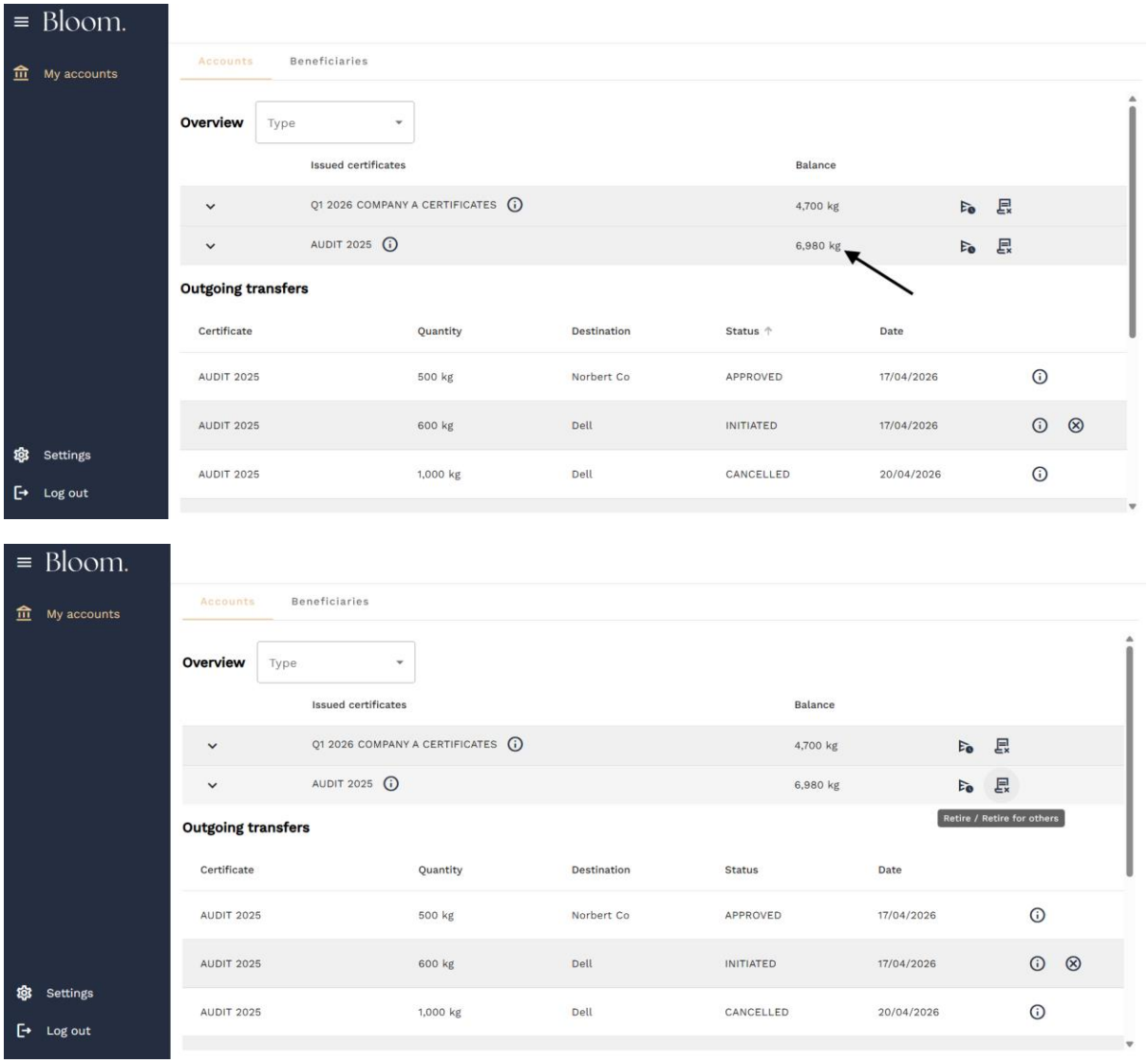


9.2 Retiring Certificates on Behalf of Another Entity

In some cases, users may retire certificates on behalf of a client or another company. Once retired, certificates are permanently removed from circulation and cannot be transferred or resold.

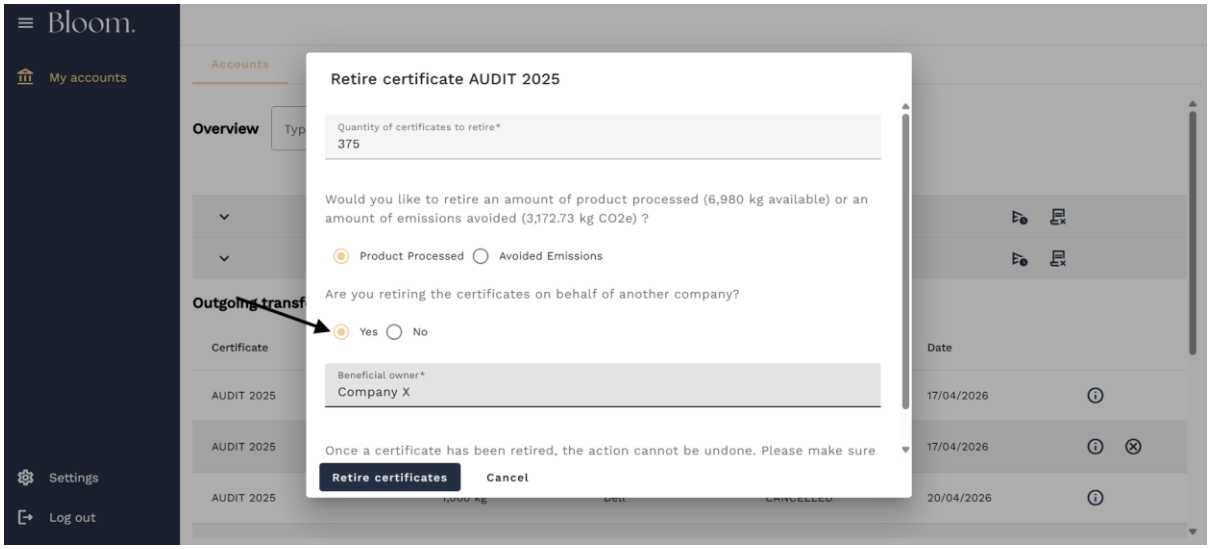
Step 1: Verify Certificate Availability

- Navigate to the **Quantity Issued** section within your registry account.
- Locate the certificates you wish to retire and click **“Retire”.**



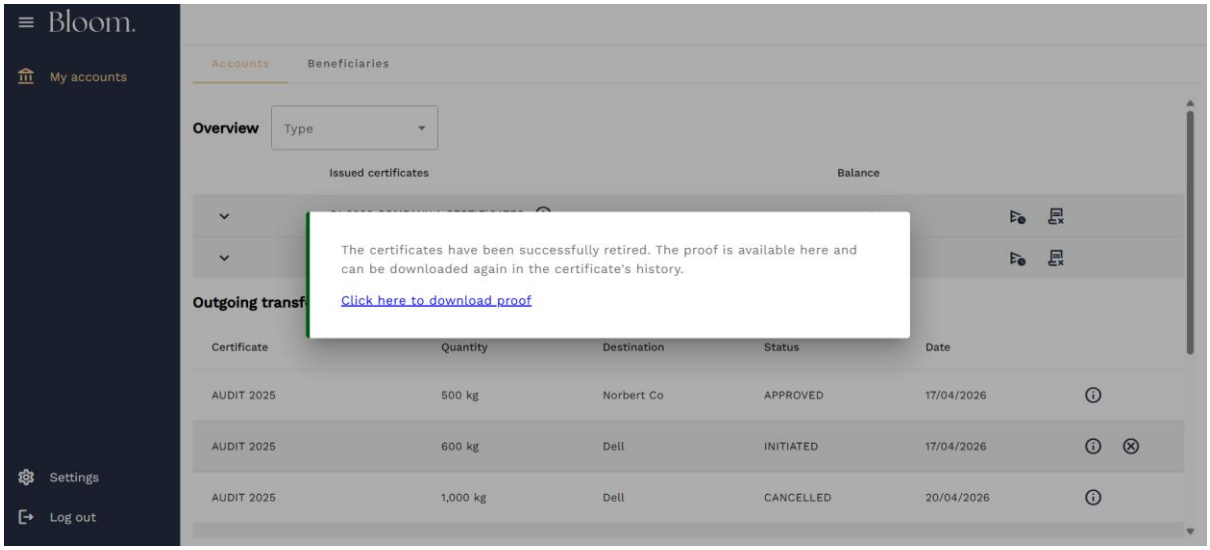
Step 2: Select the Beneficiary and Retirement Details

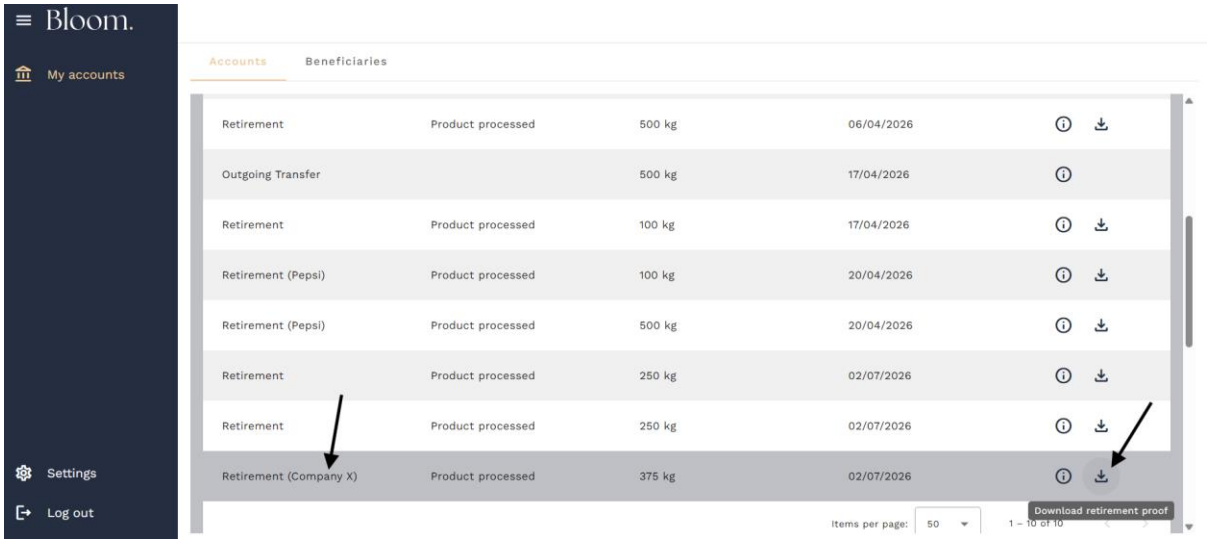
- The retirement window will open, prompting you to:
  1. Confirm if retiring on behalf of another entity by selecting "**Yes**"
  2. Select the Beneficial Owner.
  3. Enter the number of certificates to retire.
- Carefully review all details, as retirement is final and cannot be reversed.



Step 4: Access Proof of Retirement

- Once the retirement is completed, a confirmation message will be displayed.
- The Retirement Confirmation Statement can be:
  - Downloaded immediately from the confirmation window.
  - Accessed later in the Transaction History section.





9.3 Retirement Documentation and Reporting

Upon retirement, users may generate a Retirement Confirmation Statement that includes:

- The project and certificate name.
- Project developer (processor) and auditor of the project.
- The number of certificates retired.
- The retirement date and corresponding transaction ID

These statements serve as proof of retirement and may be used for sustainability reporting, ESG disclosures, or corporate climate commitments.

9.4 Public Retirement Records

To promote transparency, publicly accessible retirement records will include:

- The total number of certificates retired
- The associated project and methodology
- The retirement date

Sensitive details, such as the beneficiary's name (for third-party retirements), may be subject to privacy restrictions based on registry policies.

Section 6 – Transparency and Public Access

10 Public Records and Registry Transparency

The registry ensures transparency while maintaining confidentiality for sensitive project information. Publicly accessible data supports market integrity, while certain documents remain restricted to authorized users.

10.1 Publicly Available Certificate Data

Basic certificate issuance and transaction details are publicly available. Users can access data on total certificates issued, transfers, retirements, and corresponding serial numbers. Ownership details and transaction counterparties remain restricted unless disclosure is required by registry policies.

10.2 Access to Project Documentation

Public access to project documentation is limited to essential information such as project name, approved methodology, and registration status. Full Project Design and Monitoring Report and supporting materials remain restricted to registered users within the registry.

10.3 Verification Report Access and Transparency

Verification reports are available within the registry ecosystem but are not accessible to the public. Registered users, including project proponents and relevant stakeholders, may review these reports as part of due diligence and compliance checks.

10.4 Searching and Downloading Public Data

The registry provides search and reporting tools to access publicly available project and certificate data. Users can search by project name, methodology, issuance date, and certificate status.

10.5 Data Privacy and Confidentiality

The registry adheres to strict data protection policies to ensure sensitive project and transaction details are secure. While key project information and certificate issuance records are publicly accessible, certain data—including registry account details, financial information, and proprietary project methodologies—remain confidential. Registry users are responsible for maintaining compliance with all applicable data protection regulations.

11 Glossary of Terms

Accredited Auditor: A third-party entity recognized under ISO 14064 to conduct validation and verification of emissions reductions.

Avoided Emissions: Emission reductions from actions that prevent emissions compared to a defined baseline scenario, such as through reuse or recycling. Within the Bloom Registry, avoided emissions are quantified by I-MAT AE and Avoided Emissions Certificate (Reuse) sub-products only.

Baseline Scenario: The projected level of emissions that would occur in the absence of the project activity.

Beneficiary: A pre-approved recipient of certificates, who may receive or retire certificates on behalf of others.

Corresponding Adjustment: An accounting measure under the Paris Agreement to ensure emissions reductions are not double counted across national inventories.

Eligibility Criteria: Specific technical and procedural requirements a project or methodology must meet to be accepted by the registry.

Environmental Attribute Certificate (EAC): A certificate representing a verified environmental attribute, such as the carbon intensity of refurbished IT hardware or avoided emissions from circular activity. Within the Bloom Registry, EACs are collectively called Low-Carbon IT Certificates.

ISO 14064: A set of international standards developed by the International Organization for Standardization (ISO) that provide guidance for the quantification, monitoring,

reporting, validation, and verification of greenhouse gas (GHG) emissions and removals. Part 2 of the standard (ISO 14064-2) specifically applies to project-level GHG activities, including those that achieve avoided emissions.

KYC (Know-Your-Customer): A compliance process used to verify the identity and legitimacy of registry users and to prevent illicit activity.

Leakage: A situation where project activities cause unintended emissions increases outside the project boundary.

Low-Carbon IT Certificate: The umbrella name for all certificates issued by the Bloom Registry. Covers four sub-products: I-TEC (IT Asset Reuse Certificate), I-MAT (Materials Recycling Certificate), I-MAT AE (Materials Avoided Emissions Certificate), and Avoided Emissions Certificate (Reuse). I-TECs and I-MAT are carbon intensity EACs; I-MAT AE and Avoided Emissions Certificate (Reuse) are avoided emissions certificates aligned with the ICVCM Core Carbon Principles.

Methodology: A standardized approach for quantifying emissions reductions, defining baselines, and specifying monitoring and verification procedures.

Monitoring, Reporting, and Verification (MRV): The structured process of measuring emissions reductions, documenting results, and undergoing third-party verification.

NACE Code: A classification code used in the EU to categorize economic activities, relevant for taxonomy alignment.

Project Design and Monitoring Report: A required document outlining project details, including baseline definition, methodology, and emissions calculations.

Retirement Confirmation Statement: A registry-issued proof that a certificate has been permanently retired for environmental claims or disclosures.

Validation and Verification Body (VVB): An ISO-accredited organization responsible for independently assessing project compliance and emissions accuracy.