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<i>Date of submission</i>	24/07/2026

Document reference number and title: (Recommendation from the MEP to SBM020)

Draft Methodological tool: Reversal risk assessment

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1	-	Tool ¶12, ¶15–17; cover note ¶10, ¶22–24, ¶49–51	Beyond recommends that the Supervisory Body revisit, at the next appropriate opportunity, the classification underlying this tool's application to activities reducing non-renewable biomass consumption. The Reversals Standard (A6.4-STAN-METH-007, version 01.0, paragraph 6(a) and footnote 4) places this activity type within the category of activities "reducing the loss of carbon stocks... in any of the greenhouse gas reservoirs of the biosphere," alongside afforestation, reduced deforestation, and peatland rewetting, while paragraph 7(a) and footnote 10 separately exempt renewable energy generation, energy efficiency, and fuel switching from any reversal-risk treatment. Beyond respectfully submits that this classification choice was itself a departure from approximately two decades of carbon-market practice. No major crediting programme, including the Clean Development Mechanism (AMS-II.G), Verra, or Gold Standard, has previously required a buffer pool or permanence liability for this activity category, on the basis that its environmental claim rests on demonstrated below-baseline biomass consumption during the crediting period rather than on the persistence of a carbon stock thereafter. The activity participant neither owns nor controls the relevant forest, and the crediting methodology does not verify or claim continued existence of any specific carbon stock. The Reversals Standard itself recognizes this distinction: paragraphs 13 and 15 permit alternative approaches to reversal-risk provisions where the activity participant has no control over the greenhouse gas reservoir, the reservoir is not co-located with the activity, and observed changes in the reservoir cannot be attributed to the activity. Clean cooking satisfies all three conditions, as the tool's own cover note acknowledges. Imposing a permanence liability for a stock the activity participant cannot monitor, manage, or protect is therefore difficult to reconcile with the framework's own design. This rationale is conceptually similar to that underlying the exemption already granted to renewable energy. Beyond does not anticipate that this classification will be revisited within the current MEP014 cycle, but raises the point	Revise cover-note paragraph 51 to read: "This draft methodological tool shall be updated to include guidance on determining negligible risk of reversal, as paragraph 13 of the Removals Standard instructs the reversal risk rating to inform, within a timeline to be established by the Supervisory Body." The current formulation — that the tool "may be updated" — leaves the timeline and commitment indefinite, which will delay credit differentiation and the operationalization of alternative permanence approaches that depend on the negligible risk designation.
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			now so that it forms part of the record for the next scheduled review of Article 6 provisions in 2028. Pending that reconsideration, one concrete step available within this cycle is to firm up the forward-looking language in paragraphs 49–51 on guidance for determining negligible risk of reversal, so that this activity type has a credible pathway to the designation if the evidence supports it. NOTE: The views expressed throughout this survey reflect the perspectives of our corporate members, a coalition of leading multinational companies committed to advancing the scale, integrity, and impact of market-based climate solutions. Our members bring diverse viewpoints across sectors and geographies, and the positions outlined here summarise areas of broad alignment and, in some cases, present a predominant perspective rather than unanimous agreement.	
2	3. Normative and informative references	Section 3.4 (cover note). Cover note ¶27(b), ¶28, ¶36	Beyond recommends that any reversal-risk contribution required under this tool be held as a buffer reserve subject to reconciliation, consistent with actuarial risk management, rather than immediately cancelled as required in paragraph 27(b). A permanently cancelled contribution can neither be drawn upon to compensate a subsequent reversal nor reconciled against realised outcomes; it therefore operates as a fixed, one-time deduction that bears no determinate relationship to actual reversal experience, rather than as an actuarial provision. This design also forecloses the ordinary discipline of a buffer pool, under which an administrator periodically checks whether held reserves remain sufficient by comparing them against actual reversal experience and recalibrates if the two diverge. Because contributed A6.4ERs are cancelled immediately rather than held, no reserve exists whose adequacy could ever be tested against real-world experience.	Amend paragraph 27(b) to read: "Require that A6.4ERs contributed to the reversal risk buffer pool account be held in the Reversal Risk Buffer Pool Account as a reserve, subject to periodic reconciliation against realised reversal experience." The Beyond Alliance notes that this amendment would require the MEP to establish the intended level of confidence in the Reversal Risk Buffer Pool Account for this activity type, consistent with the confidence-level and stress-test procedure the MEP is separately developing in paragraph 17 of the concept note on paragraph 62 of the Removals Standard (A6.4-MEP014-A08).

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3	3. Normative and informative references	Section 3.4; Cover note ¶¶27–28	Beyond recommends that the MEP clarify how paragraph 27 is intended to operate. Paragraph 27 concludes that a confidence-level determination is unnecessary for this activity type because contributions are exempt from monitoring and remediation and are cancelled immediately. However, the cover note does not explain how those two conditions justify that conclusion. The underlying reversal risk factor is defined as an estimate of losses over a 100-year period (tool paragraph 6(d)), yet the contribution derived from it is fixed and settled at a single point in time, with no subsequent opportunity to test that estimate against actual reversal experience. It is also unclear how the two conditions in paragraph 27 relate to the confidence-level determination in paragraph 26, which concerns whether the assets of the Reversal Risk Buffer Pool Account are sufficient to cover its liabilities — a determination the Supervisory Body has not yet made for any activity type.	Correct the cross-reference in paragraph 28: replace "paragraph 26" with "paragraph 27." Insert a new paragraph after paragraph 28: "The MEP should clarify the intended relationship between the confidence-level determination in paragraph 26 and the conditions in paragraph 27. If paragraph 27(b) is retained such that contributed A6.4ERs are immediately cancelled, the MEP should confirm that no assets are carried forward in the Reversal Risk Buffer Pool Account for this activity type, and that the confidence-level determination in paragraph 26 therefore has no application to it. If paragraph 27(b) is instead revised so that contributions are held as a reserve, the MEP should revisit paragraphs 26 through 28 to specify how the confidence-level determination applies to the held reserve."

4	3. Normative and informative references	Section 3.4.2 Natural reversal risks (cover note); Cover note ¶¶32–36; ¶38; tool ¶20 and footnote 16	Beyond recognizes the MEP's effort to ground the quantitative defaults in a peer-reviewed method and to extend that method to the mechanism's global scope. The peer-reviewed study on which the method rests — Wu, C., et al. (2026a), "Forest carbon protocols underestimate climate-driven carbon loss risks," Nature 654, 107–113 — assesses reversal risk only for the contiguous United States. It is calibrated on United States Forest Inventory and Analysis data and applied to the California compliance program, and it establishes no reversal-risk defaults for tropical or other non-United States forests. The tool nonetheless derives jurisdiction-level global defaults by extending that method to global coverage (Appendix 2), and the tool's own Appendix 2 (paragraph 9) reports that, even drawing on established global datasets — satellite-derived forest-disturbance data (Hansen et al., 2013), biomass estimates (Santoro & Cartus, 2023), and climate reanalysis (Hersbach et al., 2018) — the underlying disturbance-probability model explains only 43.3 percent of the observed variance. The tool's selection of the climate scenario used to calculate these defaults similarly draws on Wu, C. et al. (2026b), "A global analysis of climate-driven reversal risks in forests," bioRxiv, a preprint that has not undergone peer review. The cover note's reasoning in paragraph 36 — that immediate cancellation insulates the buffer pool account from scenario uncertainty — addresses only the solvency question. It does not address the separate effect: the volume of the upfront deduction applied to each activity is itself a direct function of the scenario selected. Immediate cancellation converts scenario uncertainty into a fixed, non-refundable charge on the activity participant rather than a solvency risk to the buffer pool. These tropical jurisdictions dominate the clean-cooking pipeline, yet they lie outside the method's validated domain. Converting values of this kind directly into fixed, immediately cancelled buffer contributions is therefore difficult to reconcile with the requirement in Decision 20/CMA.7 and the Reversals Standard that mechanism methodologies rest on the best available science. Best available science is strongest when a method is applied within	Insert the following new paragraph after cover-note paragraph 38: "The default values derived from this method for jurisdictions outside the United States should be treated as provisional and indicative pending validation appropriate to those regions, including corroboration through additional independently peer-reviewed methods or models. The tool's reliance on datasets resampled to 8 km × 8 km resolution may further limit the accuracy of default values in regions where higher-resolution data are available. Pending such validation, natural reversal risk factors for jurisdictions outside the validated domain should either be flagged as under review rather than assigned a binding value, or subject to a conservative discount reflecting the additional uncertainty, rather than being applied at full value to an immediately cancelled buffer contribution." Additionally, the cover note should state explicitly the geographic domain over which the underlying data and method have been validated, together with the principal sources of uncertainty, so that users and the Supervisory Body can assess the weight the defaults can bear. The cover note should also revise footnote 16 to qualify its claim that the approach "reflects the best available estimate of natural reversal risks" by adding: "for the contiguous United States; further validation is needed before this characterization can be extended to other geographies, including the tropical jurisdictions addressed here."
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			the domain for which it has been validated. Extending that same rigor to the tropical jurisdictions covered here is an opportunity to strengthen the tool's scientific foundation further.	

5	Appendix 2. Methods used for deriving...	Appendix 2, paragraphs 36–39 (section 3.3, Future updates)	Beyond recommends that Appendix 2 state explicitly, within its own text, the geographic domain over which its underlying data and method have been validated, together with the values' principal sources of uncertainty. Appendix 2 already anticipates that the literature combining historical disturbance data and forward-looking modelling into an integrated global approach "is relatively newer" (paragraph 36) and commits to periodic reassessment to reflect the best available science that may emerge (paragraph 39). However, this appendix is the operative technical document on which future mechanism methodologies, including those developed for nature-based removal activities, are likely to rely. Neither this appendix nor the cover note currently discloses that its global default values rest on a peer-reviewed method validated only for the contiguous United States and then extended to tropical geographies without equivalent validation. It is also unclear whether the ecoregion-level variation in the tool's default values reflects underlying biophysical differences or differences in the quality and coverage of disturbance-detection data across regions. This distinction matters because the tool translates these estimates directly into binding, country-level percentages whose implied precision may exceed what the underlying detection data can support in regions with less comprehensive monitoring infrastructure. Since Appendix 2 is the document future methodology drafters will consult directly, stating this limitation there — rather than depending on it being separately added to the cover note — will help ensure any future reliance on these values properly reflects their current evidentiary basis. Beyond further recommends that the review cycle specified in paragraphs 37 through 39 be shortened from five years to a maximum of two years. Given the tool's acknowledged reliance on a single modelling framework validated for one country (Comment 4) and an unreviewed preprint for the selection of the climate scenario, a five-year interval risks embedding defaults that no longer reflect the best available evidence at the time of application. A two-year ceiling would better align the tool's update cadence with the	Insert the following new paragraph after Appendix 2, paragraph 36: "The default values derived using this method for forests outside the contiguous United States, and in particular for tropical jurisdictions, are provisional and indicative pending validation appropriate to those regions. Pending such validation, these values should either be flagged as under review rather than assigned a binding value, or subject to a conservative discount reflecting the additional uncertainty. Users of this appendix should treat the values accordingly until such validation, including corroboration through additional independently peer-reviewed methods or models, is available." Additionally, revise Appendix 2, paragraph 37: "The Supervisory Body shall review this tool and its default values at intervals no longer than two years. The Supervisory Body may initiate a review before the scheduled date when a major new study or dataset materially changes the basis on which the default values rest. Where a review leads to revised reversal risk estimates, the associated buffer pool contribution requirements shall be recalibrated accordingly, and registered activities shall be provided with a specified transition period."
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			pace at which reversal-risk science is developing. The Supervisory Body should also retain the option to initiate a review before the scheduled date when a major new study or dataset materially changes the basis on which the defaults rest. Where a review leads to revised risk estimates, the associated buffer pool contribution rates should be recalibrated accordingly so that contribution levels reflect the underlying evidence. Any such revision should follow a defined process and provide registered activities with a specified transition period.	
6	5. Reversal risk assessment	Section: 5.1.1 Natural reversal risks (tool); Tool ¶¶21 and footnote 17; cover note ¶¶37	Beyond recommends that the tool permit verified natural-risk mitigation measures to reduce the natural reversal risk rating, rather than deeming all such reduction factors to be zero. Paragraph 21 and cover-note paragraph 37 set natural-risk mitigation to zero on the stated ground that no jurisdiction-wide mitigation programmes could be identified. The absence of jurisdiction-wide programmes does not establish that project-level mitigation is ineffective or unverifiable: prescribed burning, fuel-load and fire-break management, community fire management, and forest-governance measures are established practices with measurable effect. A blanket zero assumption understates the achievable reduction in risk and is difficult to reconcile with the “best available science” standard and with the tool’s own provision for recognizing human-induced mitigation.	Amend paragraph 21 to read: "Reversal risk reduction factors for natural reversal risks ($M_{\text{natural},i}$) shall be applied to adjust the reversal risk rating for natural reversal risks where an activity demonstrates a natural reversal risk mitigation measure verified through independent third-party audit against a recognized standard and supported by ongoing monitoring, consistent with the treatment of reversal risk reduction factors for human-induced reversal risks in equation (3). In the absence of such a verified mitigation measure, the reversal risk reduction factor for natural reversal risks shall be deemed to be zero." Amend equation (2) accordingly to read: $\text{Rating}_{\text{natural},i} = (R_{\text{wildfire},i} + R_{\text{other},i}) \times (1 - M_{\text{natural},i}).$

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7	5. Reversal risk assessment	Section no.: 5.1 Reversal risk assessment (tool); Tool ¶17, Equation (1), Tool ¶18—Question 01; cover note ¶42–44	In response to Question 01, the Beyond Alliance recommends that the additive combination of natural and human-induced reversal risk ratings not be finalized without safeguards against understating correlated risk. Equation (1) sums the two ratings, which is appropriate only where the terms are statistically independent. In practice, the drivers of natural and human-induced reversal risk may co-occur — for example, climate stress, governance weakness, and rising opportunity costs can arise together and reinforce one another. Treating the two as independent may therefore misstate combined risk and, given the absence of an upper bound, compound into disproportionate ratings. As acknowledged in cover-note paragraph 43, the appropriateness of an additive approach depends on whether the terms are in fact independent; the tool should not embed an independence assumption that may not hold.	Add a footnote to Equation (1) in tool paragraph 17: "This additive form is provisional pending resolution of Question 01. Where such independence has not been demonstrated, the combination method shall not systematically understate correlated risk." Replace cover-note paragraph 43 in full: "The additive form set out in paragraph 17 is included as a provisional placeholder, pending resolution of the question in paragraph 44(a). This approach is valid only if the terms are statistically independent, which depends on the ultimate approach selected for determining default values for human-induced reversal risks and reversal risk reduction factors (see section 3.4.3 of this cover note). Where statistical independence between natural and human-induced reversal risk ratings has not been demonstrated for the selected default values, the combination method shall not systematically understate correlated risk, and shall be reassessed as part of the tool's periodic review once further evidence becomes available."

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8	3. Normative and informative references	Section no.: 3.4.3 Human-induced reversal risks (cover note); Cover note ¶39–41; tool ¶22, Question 02, Question 03	In response to Questions 02 and 03, the Beyond Alliance recommends that no binding default value for human-induced reversal risk, and no associated reduction factor, be finalized without a credible, published evidentiary basis. If an interim value is considered necessary, it should be explicitly provisional, accompanied by its analytical derivation, and paired with recognition of verified project-level mitigation through a reduction factor. Consistent with the MEP's own observation in paragraph 39, Beyond was likewise unable to identify a peer-reviewed or otherwise robust basis for translating human-induced reversal risk drivers into jurisdiction-level default values for this or any comparable activity type. Adopting a binding numerical default in the absence of such a basis would not meet the evidentiary standard set for the tool and could produce arbitrary outcomes. At the same time, project-level human-risk mitigation measures (e.g., secure tenure arrangements, community engagement, and enterprise and financing structures) do exist and are verifiable, and should be recognized.	Add a new paragraph after cover-note paragraph 41: "Pending an established evidentiary basis, any interim default values for human-induced reversal risk factors and reversal risk reduction factors shall be designated as provisional, accompanied by the analytical derivation on which they rest, and paired with recognition of verified project-level mitigation measures (e.g., secure tenure arrangements; community engagement; enterprise and financing structures) through a reduction factor exceeding zero."

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9	3. Normative and informative references	Section no.: 3.6 Maximum reversal risk ratings; Cover note ¶¶45–47; tool ¶18; Appendix 1, Tables 1–3	In response to the request for feedback in paragraph 47, the Beyond Alliance recommends that the tool address the disproportionate outcomes that arise from combining high absolute natural-risk defaults with the absence of any upper limit, and that it do so by correcting the inputs rather than by applying an arbitrary cap. The natural-risk defaults in Appendix 1 (Appendix 1, Table 2, tr55bt716/SSP2-4.5) already exceed 30 percent of credited carbon in a number of high-biomass jurisdictions, including Guyana (41.6 percent), Timor-Leste (37.2 percent), Peru (35.9 percent), Brazil (34.1 percent), Gabon (33.2 percent), Sri Lanka (30.5 percent), and Equatorial Guinea (30.2 percent). When such values are combined additively with a human-induced default, with no credit for mitigation, and with no upper bound (tool paragraph 18), the resulting rating can become large enough to render an activity financially unviable, or to prevent it from ever qualifying as a negligible risk of reversal. This occurs not because the activity's actual risk profile warrants either outcome, but because the tool's additive, unbounded structure produces that result mechanically. Beyond considers that the appropriate response is to recognize verified mitigation (Comment 6), to place the absolute defaults on a firmer evidentiary footing (Comment 4), and to press, over the longer term, for reconsideration of the underlying classification (Comment 1).	Revise cover-note paragraph 46 to read: "The MEP proposes not to recommend or apply an upper limit for reversal risk ratings for activities that reduce non-renewable biomass consumption (see paragraph 18), provided that natural-risk reversal factor defaults reflect a validated evidentiary basis and that verified natural-risk mitigation measures are recognized in the calculation of the rating." Should the Supervisory Body determine that an upper limit is nonetheless required notwithstanding these corrections, it should be established on a stated scientific basis.

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10	4. Applicability	Section no.: 4.2 Applicability; Tool ¶12, ¶15(b), footnote 15, cover note ¶21	Beyond affirms that the applicability condition in paragraph 15(b) — which requires the identification of a geographic area or region, rather than a specific parcel or plantation — is the correct design for this activity type. As footnote 15 recognises, the reduced loss of non-renewable biomass occurs across a region and is not attributable to a specific parcel of land, so a regional unit of assessment matches the phenomenon being measured. The alignment of the sub-national, national, and multi-national assessment levels with the boundaries of the fNRB Tool (paragraphs 16 and 29–30) is likewise appropriate and aids consistency and verification. Beyond notes that paragraph 21 identifies forestry, subsurface geologic storage, and biochar as forthcoming applications. As the tool is extended to these activity types, the Beyond Alliance recommends that the regional unit of assessment be retained as the default. For a landscape-scale phenomenon, a shift to parcel-level assessment would introduce a false precision the underlying data cannot support. Appendix 2's natural-risk defaults are themselves derived by aggregating grid-level estimates up to jurisdiction level (per paragraph 33), with no parcel-specific differentiation built in. Moreover, as footnote 15 already recognizes, this activity type's reduced biomass loss is not attributable to a specific parcel in the first place. A parcel-level requirement would therefore impose administrative burden without a corresponding gain in environmental integrity.	Affirm paragraph 15(b) and footnote 15 as sound. Add a new paragraph after tool paragraph 21: "As a guiding principle for future applications of this methodological tool developed pursuant to cover-note paragraph 21, the default geographic level for reversal risk assessment shall be regional (sub-national, national, or multi-national), unless the MEP determines and justifies that a finer geographic resolution is necessary and proportionate for the specific activity type and greenhouse gas reservoir concerned. This principle concerns the geographic unit of risk assessment and is without prejudice to the recognition of project-level mitigation measures at a finer scale."

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11	3. Normative and informative references	Section no.: 3.4.1 (cover note); Tool ¶29	Paragraph 29 directs activity participants to select natural reversal risk values at the same geographic level (sub-national, national, or international) applied in the fNRB Tool. This creates administrative consistency but may mischaracterize the spatial distribution of reversal risk for activities reducing non-renewable biomass consumption. Fuelwood and charcoal supply chains frequently extend well beyond the administrative boundaries used for fNRB reporting. In regions where charcoal is traded through regional markets, the area affected by reduced biomass demand may span multiple sub-national jurisdictions or cross national borders. The fNRB modelling frameworks themselves estimate displacement of biomass demand across landscapes without relying on fixed administrative boundaries; administrative units are applied at the reporting stage to satisfy UNFCCC requirements, not because they reflect the spatial footprint of the intervention. Tying natural-risk values to the fNRB reporting boundary therefore risks assigning a reversal risk rating based on a geographic unit that does not correspond to the area in which the climate benefit is generated. An activity reporting at the sub-national level may be assigned the natural-risk default for that jurisdiction even though the biomass it displaces is sourced from a wider or different region with a materially different risk profile.	Add a sentence after paragraph 29: "Where the biomass sourcing region or modelled area of influence extends beyond the geographic level selected for fNRB reporting, activity participants may apply natural reversal risk values based on the actual sourcing region, a weighted average of the relevant source regions, or a higher-level geographic assessment, provided the basis for the selected values is documented and independently verified."