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

Draft Methodological tool: Reversal risk assessment

Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)
1	-	3.1 p16	This draft should name that, while it only includes mitigations for human-induced risks, future iterations of this tool should include mitigations for all types of risks where they are reasonably possible.	-
2	Cover note	3.4 p28	For clarity, is this meant to refer to paragraph 27, not 26: “both conditions in paragraph 26”? Asking because paragraph 27 seems to list two conditions, and paragraph 26 does not. Please clarify.	-

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3	Cover note	3.7 p49-p51	As written, it is not clear that the mechanisms methodologies would request alternatives to post-crediting monitoring, just that they could. Therefore, as soon as a mechanism methodology does not request this, guidance relevant to determining a negligible risk of reversal would be necessary, unless it is appropriate for the methodologies to devise that without guidance from the Reversal Risk Assessment Tool. Additionally, credits that are not tagged as having negligible risk of reversal are already being thought of as for different use cases and claims. Thus, a pathway to clarity rather than forgoing this tag altogether in the absence of guidance or a definition may hamper the entire crediting mechanism as activities and funders await clarity on which credits have negligible risk of reversal so they can use those credits and make claims appropriately. This will also support alternative mechanisms to the buffer discussed in the concept note. It may be that the MEP does not think that further guidance on this is necessary, and the existing definition provides enough to guide mechanisms methodologies to go forth and define negligible risk of reversals. If so, that should be clearly stated to prevent impediments as mechanism methodologies set out to do so.	Guidance on determining negligible risk of reversal, as the Removals Standard instructs the reversal risk rating to inform, and whether in a future version of this tool or directly in methodologies, must be a top priority. For example, paragraph 51 could be edited to say "This draft methodological tool should be updated..." rather than "may be updated..."
4	4. Applicability	4.1 p13	Please clarify how this intersects with the Concept Note on alternative permanence approaches, and ensure those will be enabled accordingly here.	-
5	Appendix 2. Methods used for deriving...	2 p29	Is this the fraction of credited carbon? Or the fraction of regional carbon? (e.g., Eq 4). If it is meant to be the fraction of credited carbon as this paragraph states, is Eq 4 correct, as it refers to regional carbon?	-

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6	Appendix 2. Methods used for deriving...	3.2 p35	It's not clear why the MEP is suggesting natural risks that they suspect are underestimated. This should either be further justified, backstopped, or revised to where there is reasonable level of assurance that it is not underestimating. Where such assurance may not be possible, alternatives to buffer pools as discussed in the concept note may support additional assurance, such as insurance or a permanence reserve that can flexibly manage risk and adapt and compensate for actual reversal rates before or after they occur. As written, with an emphasis on the likelihood of underestimation, this tool risks low confidence and thus low use in PACM.	-
7	Cover note	3.6. p47	This does seem appropriate. Within market dynamics, activities with enough risk will be inherently disincentivized and non-competitive or will have to pay accordingly for permanence management (through a high buffer contribution or alternative mechanism). Thus, it is not necessary to have a maximum reversal risk rating, and by not having one, the SB avoids unnecessarily restricting activity eligibility. If concerned that allowing very high risk activities may put the buffer pool at risk, additional assurance past a maximum risk threshold could be required with or in lieu of the buffer, such as through insurance or permanence reserve options. That would protect the buffer while enabling high risk activities, which may have other benefits that motivates their deployment.	-

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8	Cover note	3.4.3 p41	It is unclear how the MEP intends to establish default values for human induced reversal risk factors and reversal risk reduction factors, including whether the resulting values would be more or less conservative than those produced by other emerging risk assessment frameworks, such as the Carbon at Risk framework developed by Climate Resilient Solutions. We encourage the MEP to preserve opportunities for collaboration with external researchers and other experts when establishing these default values. Such collaboration could help ensure that the values are evidence based, transparent, and appropriately calibrated, while avoiding assumptions that are unnecessarily conservative and could discourage activity development, or assumptions that underestimate reversal risk.	-

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9	Cover note	3.5 p44	It is not clear that natural reversal risks and human-induced reversal risks can be assumed to be statistically independent in all cases. To some extent, the distinction between "natural" and "human-induced" risks may be imperfect, particularly where historical natural disturbance rates already reflect underlying human influences. In such cases, adding separately estimated human - induced risks to natural risks could introduce some degree of double -counting, resulting in a conservative estimate of overall reversal risk and correspondingly higher contributions to the buffer pool. Conversely, future interactions between natural and human-induced risks may not be fully captured in historical observations. For example, climate- related ecological tipping points or other emerging environmental changes could amplify human-induced reversal risks in ways not reflected in historical datasets. In such circumstances, a simple additive approach could underestimate total risk. Given these competing considerations, further scientific and expert assessment should be undertaken before assuming either statistical independence or dependence. The MEP may wish to consider input from ongoing scientific and methodological initiatives, including the ICVCM Continuous Improvement Work Program (CIWP), SHIFT-CM, and relevant scientific networks, to inform the treatment of interactions between natural and human-induced reversal risks.	-
10	5. Reversal risk assessment	5.1.2 (question 02)	Some starting suggestions: • Carbon at Risk (and associated paper) • Insurance models • Taking what exists across standards' risk tools • Utilizing ICVCM's second permanence CIWP and science network to pursue new work on this	-

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11	Appendix 2. Methods used for deriving...	5.1.2 (question 03)	Some starting suggestions: • Carbon at Risk (and associated paper) • Insurance models • Taking what exists across standards' risk tools • Utilizing ICVCM's second permanence CIWP and science network to pursue new work on this	-
12	Cover note	N/A - General	This tool should refer and note its relationship to the Concept Note (A6.4-MEP014-A08) and thus address what occurs and what mitigations are done to prevent if the reversal risks identified here are ultimately insufficient (e.g., we did not estimate the risks correctly and the buffer is insolvent).	-