His Excellency Ambassador André Corrêa do Lago
President, COP30

Submission via the UNFCCC Submission Portal

16 March 2026

SODA Submission to COP30 Presidency Roadmaps

Dear President Corrêa do Lago,

SODA welcomes the COP30 Presidency's invitation to contribute to the Roadmap on the Transition Away from Fossil Fuels in a Just, Orderly and Equitable Manner and the Roadmap on Halting and Reversing Deforestation and Forest Degradation by 2030. We support the Presidency's effort to turn the first Global Stocktake from political signal into implementation architecture. The invitation is correctly framed as action-oriented and differentiated across national circumstances[1][2].

Our central recommendation is straightforward: the roadmaps should privilege retrospective measurement of delivered transition outcomes over speculative or ex-ante claims about future outcomes. In practice, that means implementation systems should prefer evidence of what has occurred, what has been independently verified, and what can be publicly substantiated, rather than relying on optimistic forecasts, generic labels, or loosely governed claims. This matters because the empirical literature shows that weak baseline setting, weak additionality tests, and weak verification disciplines can materially overstate climate benefit[3][4][5][6].

A. Transition away from fossil fuels

1. **Critical barriers.**
   The most persistent barrier is not lack of ambition language; it is lack of delivery-grade integrity architecture. Many transition claims still depend on ex-ante promises, book-and-claim abstractions, opaque baselines, or generic net-zero narratives that are too

[1] Brazil. Invitation to Submit Contributions to COP 30 Presidency Roadmaps. UNFCCC notification, 26 February 2026.
[2] COP30 Presidency. Letter from the President of COP30/CMP20/CMA7, 27 January 2026.
[3] West, T.A.P. et al. Systematic assessment of the achieved emission reductions of carbon crediting projects. Nature Communications 15, Article 10842 (2024).
[4] Healy, S. et al. Restoring credibility in carbon offsets through systematic ex post evaluation. Nature Sustainability (2025).
[5] Favero, A. et al. The economic costs of planting, preserving, and managing the world's forests to mitigate climate change. Nature Communications 11, 5946 (2020).
[6] Gill-Wiehl, A., Kammen, D.M. & Haya, B.K. Pervasive over-crediting from cookstove offset methodologies. Nature Sustainability 7, 191–202 (2024).

far removed from measured real-world outcomes. That weakens accountability, undermines investor confidence, and creates space for greenwashing. A second barrier is institutional fragmentation: transition planning, carbon market design, registry systems, and public claims controls are often treated as separate silos when they need to work as one chain of evidence[7] [8] [9] [10] [11].

2. **Potential levers.**

   The COP30 roadmap should encourage five concrete disciplines. First, reductions-first planning, consistent with ISO 14068-1's hierarchy approach, so entities reduce emissions within their boundary and value chain before leaning on offsetting or compensation claims[12]. Second, ex-post issuance or recognition of transition outcomes only after independent verification[13] [14] [15] [16]. Third, conservative quantification and transparent treatment of uncertainty, leakage, and boundary conditions[17][18]. Fourth, registry-level traceability that prevents multiple use of the same claimed outcome[19] [20] [21] [22]. Fifth, public evidence packs that let a regulator, auditor, counterparty, or civil-society reviewer inspect the basis of the claim without guesswork.

3. **Experiences, best practices, and lessons learned.**

   The public record shows that poorly governed crediting systems can significantly overstate climate benefit. A recent broad synthesis of carbon-crediting projects estimated that fewer than 16% of investigated credits represented real emission reductions, while a 2025 Nature Sustainability analysis argues that restoring credibility requires methodologies that reliably measure project outcomes and prevent over-

[7] Transition Plan Taskforce. Disclosure Framework. October 2023.
[8] Australian Competition and Consumer Commission. Making environmental claims: A guide for business. December 2023.
[9] Emissions Reduction Assurance Committee. Information Paper: Committee considerations for interpreting the Emissions Reduction Fund's offsets integrity standards. Version 2.0, March 2021.
[10] West, T.A.P. et al. Systematic assessment of the achieved emission reductions of carbon crediting projects. Nature Communications 15, Article 10842 (2024).
[11] Healy, S. et al. Restoring credibility in carbon offsets through systematic ex post evaluation. Nature Sustainability (2025).
[12] ISO 14068-1:2023. Climate change management — Transition to net zero — Part 1: Carbon neutrality.
[13] ISO 14064-3:2019. Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.
[14] SODA Standard. Version 250923. SOR AU Pty Ltd, 23 September 2025.
[15] SODA Class 002 — Biodiversity. Version 251008. SOR AU Pty Ltd, 8 October 2025.
[16] SODA Class 004 — Land Systems. Version 251007. SOR AU Pty Ltd, 7 October 2025.
[17] Australian Competition and Consumer Commission. Making environmental claims: A guide for business. December 2023.
[18] Emissions Reduction Assurance Committee. Information Paper: Committee considerations for interpreting the Emissions Reduction Fund's offsets integrity standards. Version 2.0, March 2021.
[19] SODA Standard. Version 250923. SOR AU Pty Ltd, 23 September 2025.
[20] SODA Class 001 — Emissions Offsets. Version 251005. SOR AU Pty Ltd, 5 October 2025.
[21] SODA Class 002 — Biodiversity. Version 251008. SOR AU Pty Ltd, 8 October 2025.
[22] SODA Class 004 — Land Systems. Version 251007. SOR AU Pty Ltd, 7 October 2025.

crediting through systematic ex-post evaluation[23] [24]. The lesson is brutal but useful: transition systems need fewer speculative abstractions and more delivered, audited facts.

4. **Just, orderly and equitable transition.**
   Differentiated pathways are essential, but differentiation should not become a loophole for unverifiable claims. Countries have different energy mixes, fiscal dependence, development needs, and social constraints; the roadmap should therefore support country-specific pathways, but still require a common integrity floor for claimed outcomes. In our view, that integrity floor includes disclosed boundaries, disclosed methodology, independent verification, conservative treatment of uncertainty, and clear distinction between actual reductions, removals, and residual emissions. Just transition also requires financing institutions to support diversification and resilience in producer economies rather than merely penalising them[25] [26] [27] [28] [29].
5. **Relevance of the SODA approach.**
   SODA is built around ex-post issuance for completed, independently verified outcomes; one-year retrospective measurement; a Litigation-Ready Product Disclosure Statement (LRPDS); and a registry rule that allows a unit to substantiate only one public claim[30] [31] [32] [33]. That design does not replace the hard task of reducing fossil fuel dependence. It does something more practical: it improves the integrity of how delivered transition progress is measured, evidenced, and claimed, especially for residual and supplementary instruments used in transition reporting.

B. Halting and reversing deforestation and forest degradation by 2030

1. **Critical barriers.**
   Forest-related climate claims are frequently undermined by uncertainty over baselines, permanence, leakage, rights, and attribution. There is also a chronic tendency to collapse distinct outcomes into one vague label: avoided deforestation, restoration, biodiversity gain, and social benefit are often conflated, which makes both

[23] West, T.A.P. et al. Systematic assessment of the achieved emission reductions of carbon crediting projects. Nature Communications 15, Article 10842 (2024).
[24] Healy, S. et al. Restoring credibility in carbon offsets through systematic ex post evaluation. Nature Sustainability (2025).
[25] Brazil. Invitation to Submit Contributions to COP 30 Presidency Roadmaps. UNFCCC notification, 26 February 2026.
[26] E3G. Submission on the Global Climate Action Agenda. UNFCCC submission, August 2025.
[27] COP30 President's Council on Economics, Finance, and Climate. Summary of Proposals. UNFCCC resource, 2025.
[28] Transition Plan Taskforce. Disclosure Framework. October 2023.
[29] ISO 14068-1:2023. Climate change management — Transition to net zero — Part 1: Carbon neutrality.
[3030] SODA Standard. Versio SODA Class 001 — Emissions Offsets. Version 251005. SOR AU Pty Ltd, 5 October 2025.n 250923. SOR AU Pty Ltd, 23 September 2025.
[31] SODA Class 001 — Emissions Offsets. Version 251005. SOR AU Pty Ltd, 5 October 2025.
[32] SODA Class 002 — Biodiversity. Version 251008. SOR AU Pty Ltd, 8 October 2025.
[33] SODA Class 004 — Land Systems. Version 251007. SOR AU Pty Ltd, 7 October 2025.

measurement and claims discipline weaker. In parallel, forest protection still faces familiar structural barriers: insecure tenure, weak enforcement, commodity pressure, and inadequate long-term finance[34] [35] [36] [37].

2. **Potential levers.**
   The roadmaps should encourage separate, clearly bounded accounting for different forest outcomes: emissions outcomes, biodiversity outcomes, land-system integrity outcomes, and water outcomes should not be casually blended into one undifferentiated claim. The literature supports the need for rigor. Forest-sector mitigation potential is material, but the cost and credibility of achieving it vary substantially across avoided deforestation, restoration, and management pathways[38]. The roadmap should therefore favour methodologies with explicit baselines, ex-post monitoring, spatial boundary clarity, and strong protection against double counting and double claiming.
3. **Experiences, best practices, and lessons learned.**
   The scientific literature gives a mixed but clear signal: forest action matters, but forest crediting quality has often been overstated. The broad Nature Communications synthesis found only 25% achievement for the avoided-deforestation category covered in its assessment[39]. At the same time, the forest sector has large mitigation relevance when interventions are real, measurable, and properly governed[40]. The lesson is not to abandon forest finance; it is to stop pretending that speculative claims are good enough.
4. **Rights, knowledge, and differentiated realities.**
   The invitation is correct to place Indigenous Peoples, local communities, and different degrees of forest cover at the centre of the question[41]. Any integrity architecture for forests that ignores tenure, consent, customary knowledge, and local governance will fail in both ethical and practical terms. The roadmap should support evidence systems that record legal rights, management responsibilities, and claim authority alongside

[34] Brazil. Invitation to Submit Contributions to COP 30 Presidency Roadmaps. UNFCCC notification, 26 February 2026.
[35] COP30 President's Council on Economics, Finance, and Climate. Summary of Proposals. UNFCCC resource, 2025.
[36] COP30 President's Council on Economics, Finance, and Climate. Summary of Proposals. UNFCCC resource, 2025.
[37] Favero, A. et al. The economic costs of planting, preserving, and managing the world's forests to mitigate climate change. Nature Communications 11, 5946 (2020).
[38] Favero, A. et al. The economic costs of planting, preserving, and managing the world's forests to mitigate climate change. Nature Communications 11, 5946 (2020).
[39] West, T.A.P. et al. Systematic assessment of the achieved emission reductions of carbon crediting projects. Nature Communications 15, Article 10842 (2024).
[40] Favero, A. et al. The economic costs of planting, preserving, and managing the world's forests to mitigate climate change. Nature Communications 11, 5946 (2020).
[41] Brazil. Invitation to Submit Contributions to COP 30 Presidency Roadmaps. UNFCCC notification, 26 February 2026.

biophysical data. Substantiation should not be only ecological; it must also be jurisdictionally and socially defensible.

5. **Relevance of the SODA approach.**
   SODA's class architecture separates climate, biodiversity, water, land-systems, and nutrient outcomes rather than forcing them into a single blurred forest claim. For forest-related use cases, that means a project can document whether it is evidencing greenhouse-gas outcomes (Class 001), biodiversity outcomes (Class 002), or land-system integrity outcomes (Class 004), with ring-fencing intended to prevent overlap across classes[42] [43] [44] [45]. That is not cosmetic taxonomy. It is the beginning of a defensible claims perimeter.

C. Recommended elements for inclusion in the COP30 roadmaps

SODA respectfully recommends that both roadmaps include the following implementation principles:

(i) Reductions-first and transition-first hierarchy;
(ii) Ex-post recognition of claimed outcomes wherever feasible;
(iii) Independent verification against transparent criteria;
(iv) Public, auditable evidence packs for claims;
(v) Conservative quantification and explicit treatment of uncertainty, leakage, and non-permanence;
(vi) Registry traceability and single-use claim logic;
(vii) Separate accounting for different sustainability outcome types; and

[42] SODA Standard. Version 250923. SOR AU Pty Ltd, 23 September 2025.
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(viii) Explicit integration of rights, tenure, and local community governance in forest-related substantiation[46] [47] [48] [49] [50] [51] [52] [53] [54] [55] [56] [57].

If COP30 wants implementation roadmaps rather than another layer of slogans, then the roadmaps should not merely ask who promises what. They should also ask:

- **What was actually delivered,**
- **How was it measured,**
- **Who verified it,**
- **Where is the evidence, and**
- **How is re-use of that claim prevented?**

That is the governance gap SODA is designed to help close.

Conclusion

SODA supports the Presidency's effort to build political and technical platforms for implementation of the Global Stocktake[58]. Our recommendation is that the roadmaps adopt an integrity architecture that rewards evidence, not optimism; delivered outcomes, not speculative narratives; and claim substantiation, not impression management. Retrospective measurement is not a nice-to-have. It is a practical control against over-crediting, double claiming, and hollow transition rhetoric[59] [60].

In that sense, SODA's contribution is specific. It offers an ex-post, independently verified, public-evidence approach for substantiating sustainability claims across climate, forests,

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[49] Australian Competition and Consumer Commission. Making environmental claims: A guide for business. December 2023.
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[51] West, T.A.P. et al. Systematic assessment of the achieved emission reductions of carbon crediting projects. Nature Communications 15, Article 10842 (2024).
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[53] Favero, A. et al. The economic costs of planting, preserving, and managing the world's forests to mitigate climate change. Nature Communications 11, 5946 (2020).
[54] Gill-Wiehl, A., Kammen, D.M. & Haya, B.K. Pervasive over-crediting from cookstove offset methodologies. Nature Sustainability 7, 191–202 (2024).
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[58] COP30 Presidency. Letter from the President of COP30/CMP20/CMA7, 27 January 2026.
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[60] Healy, S. et al. Restoring credibility in carbon offsets through systematic ex post evaluation. Nature Sustainability (2025).

biodiversity, water, land systems, and nutrient integrity, with a single-claim registry logic intended to improve trust in transition-related disclosures[61] [62] [63]. That is the kind of implementation plumbing the COP30 roadmaps should encourage[64].

Sincerely,

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[61] SODA Standard. Version 250923. SOR AU Pty Ltd, 23 September 2025.
[62] SODA Class 001 — Emissions Offsets. Version 251005. SOR AU Pty Ltd, 5 October 2025.
[63] SODA Class 004 — Land Systems. Version 251007. SOR AU Pty Ltd, 7 October 2025.
[64] Friedlingstein, P. et al. Global Carbon Budget 2024. Earth System Science Data 17, 965–1104 (2025).