



**Scope 3
Standard**
A VERRA STANDARD

S3S Program Definitions

Version 1.0

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INTRODUCTION

About Verra

Verra's Scope 3 Standard (S3S) Program establishes requirements for developing value chain emissions abatement projects and quantifying their emissions and emissions impacts. These requirements are informed by *ISO 14064-2* and are designed to be flexible and transparent to enable conformance to developing corporate emissions accounting, reporting, and target-setting standards.¹ The S3S Program sets out requirements for projects that reduce or remove any of the seven Kyoto Protocol greenhouse gases (GHGs)² or ozone-depleting substances (ODS). Participation is voluntary and the program's scope does not extend to carbon footprint assessments or corporate emissions claims.

This document provides the definitions of terms used in S3S Program documents.

Document Organization and Formatting

- **Layout:** The main section of this document ("Definitions") contains the full list of all defined terms, presented in alphabetical order. Appendix 1 provides figures that illustrate GHG outcome-related terms, and Appendix 2 lists acronyms used in S3S Program documents.
- **Sources:** Definitions are drawn from the Verified Carbon Standard (VCS) Program, GHG Protocol (GHG-P), *ISO 14064-2*, and other sources. Source references are given in footnotes.
- **Updates:** This document is updated periodically. Readers shall ensure they are using the most recent applicable version of the document.
- **Formatting:**
 - Defined terms are identified using a dotted underline. Within this document, this applies where a definition references another defined term, linking to the corresponding entry.
 - Italicized document titles are underlined when hyperlinked.

¹ Such as the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard (CNZS) v2, the Greenhouse Gas Protocol (GHG-P) Corporate Accounting and Reporting Standard, the Greenhouse Gas Protocol (GHG-P) Actions and Market Instruments (AMI) Framework, the Advanced and Indirect Mitigation (AIM) Platform, and the Task Force for Corporate Action Transparency (TCAT)

² Carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride

DEFINITIONS

Accession representation

Deed issued by a project proponent and an acceding entity, made in respect of an acceding entity joining a project as project proponent, and which is prepared using an applicable template (e.g., *Deed of Accession in Respect of S3S Program Listing Deed of Representation Template*, *Deed of Accession in Respect of S3S Program Registration Deed of Representation Template*)

Activity implementer

Individual or organization directly operating or implementing a project activity. The activity implementer may or may not be the same entity as the project proponent.

Activity method

Methodological approach that determines additionality for a given class of project activity in accordance with the S3S Program rules.

Activity start date

Date on which a project activity is first implemented. This date is the same or earlier than the initial issuing period start date.

Afforestation

Refer to the VCS Program Definitions.

Afforestation, reforestation, and revegetation (ARR)

Refer to the VCS Program Definitions.

Agricultural land management (ALM)

Refer to the VCS Program Definitions.

Agriculture, forestry, and other land use (AFOLU)

Sectoral scopes that cover GHG emissions and reductions and/or removals from project activities in sectoral scope 14 (forestry and other land use: forests, wetlands, and grasslands) and sectoral scope 15 (agriculture)

Agroforestry

Refer to the VCS Program Definitions.

Allocation³

Process of apportioning emissions data attributed to an impacted product among supply chain entities via parent products, co-products, and by-products,⁴ and excluding waste

³ Adapted from ISEAL. 2025. Chain of Custody Models and Definitions, v2.0

⁴ As the terms “co-products” and “by-products” are defined in ISEAL. 2025. Chain of Custody Models and Definitions, v2.0

Attribution⁵

Process of apportioning quantitative data, including amount of impacted product,⁶ project emissions outcomes, leakage emissions, and reversal reserve units, per 1 t CO₂e of GHG outcome or reserve-deducted GHG outcome

Attribution factor

Amount of impacted product that is attributed to each 1 t CO₂e of GHG outcome or reserve-deducted GHG outcome.

Authorized contact

Entity designated by a project proponent as authorized to be included in communications related to a project and to access and edit content in the Verra Project Hub. An authorized contact cannot submit project requests, resubmit updated documents, nor be issued units in the S3S Program.

Baseline emissions

Emissions calculated for the baseline scenario as described in the applied methodology, with no deductions for uncertainty or leakage. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Baseline scenario

Activity or activities most likely to have occurred in the absence of a project (i.e., business as usual)

Benefit-sharing mechanism participant

Stakeholder whose land or resource rights or customary rights are affected by a project, or a member of an Indigenous People that is present in the project area, even where they do not hold customary rights

Biodiversity

Refer to the VCS Program Definitions.

Biomass

Refer to the VCS Program Definitions.

Carbon crediting program

Type of GHG instrument system that recognizes activities that lead to net emission reductions or removals and that issues GHG instruments for the purpose of compensation (i.e., offsetting) or contribution claims (e.g., governmental carbon reduction systems, voluntary carbon crediting programs, any form of GHG crediting mechanism that issues carbon credits)

⁵ Adapted from ISEAL. 2025. *Chain of Custody Models and Definitions, v2.0*

⁶ The chain of custody boundary for attribution in the S3S Program is the project area (i.e., the geographical boundary) and the monitoring period (i.e., the temporal boundary). Dividing by the amount of impacted product yields an “impact factor” (i.e., the amount of GHG outcomes per amount of impacted product).

Carbon pool

Reservoir of carbon that has the potential to accumulate (or lose) carbon over time. For AFOLU projects, carbon pools include aboveground biomass, belowground biomass, litter, dead wood, soil, and wood products.

Carbon stock

Refer to the VCS Program Definitions.

Carbon stock outcome

GHG outcome that results from a net increase in carbon stock compared to baseline carbon stock. Carbon stock outcomes include all removals (e.g., carbon stock increases from forest growth) and reductions originating from avoided carbon stock losses (e.g., carbon stocks that are maintained due to avoided planned deforestation). Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Chain of title

Chronological history of ownership transfers from the original titleholder of an impacted product to the project proponent

Child labor

Refer to the VCS Program Definitions.

Claim

Statement made by an entity such as a company, organization, or country

Co-claiming

Situation where multiple organizations in different tiers of a shared value chain claim the same emissions, reductions, or removals. Co-claiming is not a type of double counting, double claiming, or double issuance.⁷

Commercially sensitive information

Refer to the VCS Program Definitions.

Competing claims to land or resource rights (Competing claims)

Refer to the VCS Program Definitions.

Cropland

Refer to the VCS Program Definitions.

Customary rights

Refer to the VCS Program Definitions.

⁷ Co-claiming does not constitute double counting, double claiming, double issuance, excess claiming, or excess issuance because co-claiming aligns with the framework of nested emissions accounting and does not imply a greater impact than that experienced in the atmosphere.

Date of project inactivity

End date of the monitoring period after which GHG outcomes are no longer sought for issuance and a project is considered inactive by the respective GHG instrument system.

Default factor

Parameter value that is specified in a methodology to standardize the calculation of GHG outcomes and provide greater consistency in calculations across projects.

Deforestation

Refer to the VCS Program Definitions.

Distribution

Process of apportioning GHG outcomes, project emissions outcomes, and leakage emissions to impacted product groups.

Double claiming

Situation in which an emission, reduction, or removal claim indicates an impact that is duplicative to the actual atmospheric impact achieved. For example, double claiming could stem from double issuance or overlap with claims made without the use of GHG instruments (such as supply chain claims that are made without the use of a GHG instrument system).

Double counting

Situation in which a reduction or removal is counted, claimed, or issued in a manner that indicates a greater impact than the actual atmospheric impact achieved. Double counting is inclusive of double issuance, excess issuance, double claiming, and excess claiming.

Double issuance

Situation in which a reduction or removal is issued as a GHG instrument more than once in a manner that indicates a greater impact than the actual atmospheric impact achieved. For example, double issuance could stem from erroneous duplicative issuance in the same or separate GHG instrument systems.

Double selling

Refer to the VCS Program Definitions.

Durability

A characteristic of carbon stock outcomes whereby carbon sequestered in a carbon pool (e.g., aboveground biomass, soil, geologic reservoirs) is likely to remain sequestered for an extended period and not be emitted through a loss event.

Ecosystem

Refer to the VCS Program Definitions.

Ecosystem conversion

Refer to the VCS Program Definitions.

Ecosystem degradation

Refer to the VCS Program Definitions.

Ecosystem integrity

Refer to the VCS Program Definitions.

Ecosystem restoration

Refer to the VCS Program Definitions.

Eligibility area

Refer to the VCS Program Definitions.

Excess claiming

Situation in which an emission, reduction, or removal claim exceeds the actual atmospheric impact achieved (within the materiality and accuracy required by the S3S Program rules). For example, excess claiming could stem from excess issuance, improper allocation, or improper inventory integration.

Excess issuance

Situation in which a reduction or removal is issued in a GHG instrument system in a quantity that exceeds the actual atmospheric impact achieved (within the materiality and accuracy required by the S3S Program rules), excluding double issuance. For example, excess issuance could stem from incorrect quantification leading to excess issuance, or improper attribution or distribution.

Finding

Issue or non-conformance identified by Verra during its review that must be addressed before a request can be approved

Focused-scope verification

Type of verification that focuses VVB assessment on monitored data (including impacted products) and emissions-related quantification reported for the monitoring period,⁸ and may be conducted at the discretion of the VVB and in accordance with S3S Program rules

Forced labor

Refer to the VCS Program Definitions.

Forest

Refer to the VCS Program Definitions.

Forest degradation

Refer to the VCS Program Definitions.

⁸ Focused-scope verification describes the extent of information subject to assessment rather than the level of assurance. Refer to Section 1.5 of the S3S Program Registration and Issuance Process, v1.0 for more information.

Free, prior, and informed consent (FPIC)

Refer to the VCS Program Definitions.

Full-scope verification

Type of verification that includes VVB assessment of the full breadth of information typically reported for a monitoring period⁹ and may be conducted for any monitoring period in accordance with S3S Program rules

Geodata¹⁰

Geographic data and information required by the applied methodology that are referenced, monitored, or used to determine GHG outcomes and do not describe the project area (e.g., waste collection site, end-use site, leakage belt, leakage management zone, WRC buffer zone, reference region)

GHG instrument

Instrument (e.g., unit, credit, inset, certificate, renewable energy certificate) issued by a carbon crediting program or GHG instrument system (e.g., carbon credits, supply chain decarbonization initiatives, certificates, or insets, Scope 3 units (S3Us), energy attribute certificates, guarantee of origin (GO), renewable energy certificates (RECs), renewable thermal certificates (RTCs), environmental attribute certificates)

GHG instrument system

System that recognizes activities with low emissions and some reduction and/or removal value and that issues GHG instruments

GHG outcome

Net GHG emissions impact of a project presented as the total reductions and removals relative to baseline emissions, including a deduction for uncertainty. Refer to Figure 1 in Appendix 1 for how this term interacts with related terms.

GHG statement

Clearly identifiable, factual, and objective declaration made by a project proponent of a project's GHG outcomes, and which provides the subject matter for a VVB's opinion. Such a statement covers a distinct point or period in time and enables consistent evaluation or measurement against suitable criteria by the VVB.

Grassland

Refer to the VCS Program Definitions.

Grievance redress mechanism

Refer to the VCS Program Definitions.

⁹ Full-scope verification describes the extent of information subject to assessment rather than the levels of assurance. Refer to Section 1.5 of the S3S Program Registration and Issuance Process, v1.0 for more information.

¹⁰ Adapted from Verra. 2026. VCS Geolocation File Requirements, v5.0.

Grouped project

A project designed to expand over time by the inclusion of new instances after registration

Human trafficking

Refer to the VCS Program Definitions.

Impacted product

Good or service that is produced in the project area and is intended for commercial sale (including products that have economic value and are transferred between departments or divisions within a company)¹¹

Impacted product group

Group of impacted products that share a United Nations Sustainable Development Central Product Classification (UNSD CPC) code, production period, and production location, and are treated as equivalent for distribution

Impacted product metric

Common unit of measure for the amount of impacted product produced in a monitoring period. The metric may be physical (e.g., mass, volume, distance, energy, number of standardized units) or economic (e.g., average sale price, actual market value, added market value, production cost).

Implementing partner

Individual or organization operating a project activity in partnership with the project proponent

Improved forest management (IFM)

Refer to the VCS Program Definitions.

Inactive

Project status indicating that a project is no longer active in the S3S Program, though project activities may be ongoing. It does not reverse or negate registration (i.e., as rejection does) and is triggered by Verra when:

- findings for a listing request are not addressed within 90 days.
- the project proponent does not resubmit a registration or issuing period renewal request within one year of a request being returned.
- no verification report has been submitted within 10 years.

Indigenous Peoples (IPs)

Refer to the VCS Program Definitions.

¹¹ Classification of a product as intended for commercial sale does not depend on whether a reporting company intends to submit a claim or has an approved value chain association for the impacted product. Impacted products include all “co-products” and may exclude “by-products” (as defined in ISEAL. 2025. *Chain of Custody Models and Definitions*).

Initial issuing period start date

Start date of the first issuing period and the date on which a project begins generating GHG outcomes in the S3S Program

Initial project activity instance (Initial instance)

Project activity instance that has been either implemented or planned in sufficient detail to enable assessment of the baseline scenario and regulatory surplus at project validation

Instance start date

Date on which a project activity instance begins generating GHG outcomes in the S3S Program

Interim monitoring period

Second or subsequent monitoring period within an issuing period

Invasive species

Refer to the VCS Program Definitions.

Inventory integration¹²

Accounting step in which GHG-related information from a project is incorporated into a company's emissions report

Issuance representation

Unilateral representation issued by a project proponent at issuance, made in respect of the GHG outcomes generated by a project, and which is prepared using the *S3S Program Issuance Deed of Representation Template*

Issuing period

Five-year period for which GHG outcomes generated by a project are eligible for issuance as S3Us, not including any potential issuing period renewals. Analogous to the crediting period in the VCS Program.

Jurisdiction

Administrative unit such as a nation, state, province, region, department, or district, or an eco-region or other demarcated area

Land or resource rights

Refer to the VCS Program Definitions.

Large project

Project that generates annual GHG outcomes of 330 000 t CO₂e or more

Large-scale commercial deforestation

Refer to the VCS Program Definitions.

¹² Adapted from concepts described by the Value Change Initiative and SustainCERT

Leakage

Net change in anthropogenic emissions from GHG sources that occur outside the sources, sinks, and reservoirs boundary (SSR boundary) but are attributable to a project. Leakage emissions are reported as a unit attribute and excluded from calculations of GHG outcomes. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Level of assurance¹³

Degree of confidence the intended user¹⁴ can place in a GHG statement

Limited assurance¹⁵

Level of assurance for which the nature, timing, and extent of VVB assessment activities are designed to provide a reduced level of assurance relative to reasonable assurance

Listed

Project status indicating a project's intention to participate in the S3S Program, before formal registration

Listing representation

Unilateral representation issued by a project proponent at the time of a project listing request, made in respect of the project, and which is prepared using the *S3S Program Listing Deed of Representation Template*

Local communities (LCs)

Refer to the VCS Program Definitions.

Major deviation

Type of project description deviation that impacts the applicability of the methodology, regulatory surplus (and/or additionality where applicable), or the appropriateness of the baseline scenario

Marginalized people

Refer to the VCS Program Definitions.

Materiality

Refer to the VCS Program Definitions.

Methodology

Specific set of criteria and procedures, which apply to specific project activities, for identifying the SSR boundary, determining the baseline scenario, demonstrating additionality, quantifying GHG outcomes, and specifying monitoring procedures

Methodology deviation

Refer to the VCS Program Definitions.

¹³ Adapted from ISO. 2019. *ISO 14064-3:2019* and ISO. 2020. *ISO 14065:2020*.

¹⁴ As the term “intended user” is defined in ISO. 2019. *ISO 14064-3:2019*

¹⁵ Adapted from ISO. 2019. *ISO 14064-3:2019* and ISO. 2020. *ISO 14065:2020*

Methodology revision

Refer to the VCS Program Definitions.

Minor deviation

Type of project description deviation that does not impact the applicability of the methodology, regulatory surplus (and/or additionality where applicable), or the appropriateness of the baseline scenario, and where the project remains in conformance to the applied methodology.

Model

Formula or set of formulas that use parameters and input values to estimate the value of one or more output variables

Module

Refer to the VCS Program Definitions.

Monitoring period

Period during which project activities and/or the durability of carbon stocks are monitored, as specified in a monitoring report

Monitoring report

Document that records data to allow the assessment of emissions, reductions, and removals generated by a project during a monitoring period in accordance with the validated monitoring plan; prepared using the *S3S Program Monitoring Report Template*

Monoculture

Refer to the VCS Program Definitions.

Native species

Refer to the VCS Program Definitions.

Net emission reductions and removals (Net ERRs)

Net emissions impact of a project presented as the total reductions and removals relative to baseline emissions, including the effects of any loss events during the calculation period, and with no deductions for uncertainty or leakage emissions. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

No net harm

Characteristic of project activities that avoid net negative impacts

Non-native species

Refer to the VCS Program Definitions.

On hold

Project status indicating that Verra has opened a quality control review of a registered project due to serious outstanding issues

Original emission factor¹⁶

Emission factor considered to characterize emissions for the common practice(s) of production of an impacted product, including activities corresponding to project activities. Original emission factors are normally derived from life cycle assessments (LCAs) by third-party developers, made available on lifecycle or emission factor databases.

Other entity

Entity other than a project proponent who performs a significant administrative role for a project (e.g., activity implementer, implementing partner, authorized contact, investor)

Overlapping claims to land or resource rights (Overlapping claims)

Refer to the VCS Program Definitions.

Peatland

Refer to the VCS Program Definitions.

Performance benchmark

Benchmark against which the performance of a project is assessed to determine additionality and/or the baseline scenario

Performance benchmark metric

Refer to the VCS Program Definitions.

Performance method

Methodological approach that establishes a performance benchmark to determine additionality and/or the baseline scenario in accordance with the S3S Program rules.

Physical attribution

Attribution based on a physical metric of an impacted product (e.g., mass, volume, distance, energy, number of standardized units)

Polygon

Refer to the most recent applicable version of the VCS Geolocation File Requirements.

Production location

Project activity instance within which the impacted products in an impacted product group are produced

Production period

Continuous period within which the impacted products in an impacted product group are produced

¹⁶ Adapted from Waste and Resources Action Program. 2024. "Annex E: Guidance for Including and Adjusting Emission Factors in Scope 3 GHG Accounting for Food and Drink." In Scope 3 GHG Measurement & Reporting Protocols.

Project

An initiative designed to reduce GHG emissions or remove carbon dioxide from the atmosphere through implementation of one or more project activities that reduce the emissions footprint of an impacted product and that encompasses all associated actions necessary for participation in a GHG instrument system.

Project activity

A set of technologies and measures, specified in a methodology applied to a project, that alter the conditions identified in the baseline scenario and which result in reductions or removals that affect the emissions footprint of an impacted product.

Project activity instance (Instance)

Smallest standalone unit of a project activity that enables the generation of GHG outcomes in conformance to the applied methodology (e.g., concrete production facility, discrete management unit of forest or farm).

Project area

Geographic area in which project activities leading to the generation of GHG outcomes are implemented. This area does not include roads, water bodies, waterways, settlements, or other areas where project activities are not implemented.

Project description

Document created using the digital S3S *Program Project Description Template* via the Verra Project Hub that describes a project's design and project activities that will be implemented to generate GHG outcomes.

Project description deviation

Refer to the *VCS Program Definitions*.

Project documents

Documents required to register a project, or issue S3Us and reportable S3Us, as set out in the *S3S Program Registration and Issuance Process*.

Project emissions

Emissions calculated for the project scenario as described in the applied methodology, with no deductions for uncertainty or leakage. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Project emissions outcome

Unit attribute describing project emissions with deduction for uncertainty. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Project grievance

Refer to the *VCS Program Definitions*.

Project longevity

Number of years for which project activities that sustain carbon stocks are maintained and for which monitoring for loss events is required for carbon stock outcomes. For projects registered only in the S3S Program, project longevity starts on the initial issuing period start date. For projects that are also registered in the VCS Program, project longevity starts on the earlier of the initial issuing period start date in the S3S Program and the project start date in the VCS Program.

Project method

Project-specific methodological approach for the determination of additionality and/or the baseline scenario in accordance with the S3S Program rules.

Project proponent

Sole entity that has overall control of, and responsibility and accountability for, a project including the right to operate and the right to GHG outcomes.

Project review report (PRR)

Report issued by Verra that outlines findings identified during Verra's review (refer to the S3S Registration and Issuance Process for additional information on Verra's review.)

Project scenario

Scenario in which project activities are implemented

Project start date

Refer to the VCS Program Definitions.

Project status

Designation within the Verra Registry that communicates a project's current stage or most recent action in the S3S Program and S3S registration and issuance process. Verra manages project statuses, though a project proponent is responsible for changing the project status in specific situations (e.g., to submit a request).

Project worker

Refer to the VCS Program Definitions.

Proxy

Refer to the VCS Program Definitions.

Reasonable assurance¹⁷

Level of assurance for which the nature, timing, and extent of verification has been designed to provide a high but not absolute level of assurance regarding historical data and information

¹⁷ Adapted from ISO. 2019. ISO 14064-3:2019.

Reduction

Long-term decrease in GHG emissions to the atmosphere as a result of project activities (i.e., compared to baseline emissions), including both reduced emissions and avoidance of anthropogenic or natural GHG emissions

Reference region

Refer to the *VCS Program Definitions*.

Reforestation

Refer to the *VCS Program Definitions*.

Registered

Project status indicating that a project's design conforms to S3S Program rules, the project is a formal participant in the S3S Program, and GHG outcomes generated during the current issuing period are eligible for issuance as S3Us, subject to applicable S3S Program rules

Registration representation

Unilateral representation issued by a project proponent at the time of a project registration request, made in respect of the project, and which is prepared using the *S3S Program Registration Deed of Representation Template*

Regulatory surplus

Refer to the *VCS Program Definitions*.

Rejected

Project status indicating the permanent disqualification of a project from the S3S Program, as a result of serious and enduring non-conformance to S3S Program rules and/or integrity concerns

Remote sensing

Refer to the *VCS Program Definitions*.

Removal

Long-term extraction and sequestration of carbon dioxide from the atmosphere as a result of project activities (i.e., compared to the baseline scenario). Removals increase durably stored carbon stocks in geological, terrestrial, ocean, or product carbon pools and include anthropogenic enhancement of biological or geochemical sinks, and transfers of biogenic carbon from short-term to long-term carbon pools. Removals exclude natural carbon dioxide uptake such as growth of natural forests (since natural uptake is not a result of project activities) and maintenance of declining carbon stocks (since this would be an avoided emission and therefore considered a reduction).

Reportable Scope 3 Unit (rS3U)

Unit representing 1 t CO₂e reduced or removed by a project and issued to a reporting company that demonstrates a value chain association to the S3Us issued to a project. Reportable S3Us are categorized as either reduction or removal and include the same unit attributes as the S3U from which they originate.

Reporting company

Entity with an approved value chain association and endorsement from a project proponent

Reserve-deducted GHG outcome

Carbon stock outcome minus the reversal reserve units that are contributed to the reversal reserve account for a monitoring period. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Retirement

Permanent exclusion of a reportable S3U from circulation in the Verra Registry to denote it has been used by its owner in a claim

Returned request

Project status indicating that Verra has not approved a request. A return may occur at any point during Verra's review, where:

- Verra identifies significant and pervasive non-conformances to the S3S Program rules that will reasonably impede an efficient review.
- documents resubmitted for review are altered outside the scope of Verra's findings.
- findings are not closed after two rounds of review.
- no response has been received within 90 days of the last project review report (PRR) issue date for verification approval, registration, or issuing period renewal requests.
- Verra opens a quality control review of the project.
- Verra becomes aware of a legal order or government action related to or affecting the project.

Revegetation

Refer to the VCS Program Definitions.

Rewetting

Refer to the VCS Program Definitions.

Right to GHG outcomes

Full and exclusive legal and equitable title and rights to all and any GHG outcomes generated by a project during the issuing period for which a project proponent is eligible to request S3U issuance. Where customary rights exist, such legal and equitable title includes consent from any customary rights holders that fully and validly transfers to the project proponent those rights to the GHG outcomes generated.

Right to operate

Refer to the VCS Program Definitions.

S3S Program rules

The rules, requirements, procedures, and guidance outlined in the *Scope 3 Standard* and other S3S Program documents, which may be updated periodically

Safeguard

Refer to the VCS Program Definitions.

Scope 1 emissions¹⁸

Emissions from operations that are owned or controlled by a reporting company.

Scope 2 emissions¹⁸

Emissions from the generation of purchased or acquired electricity, steam, heating, or cooling consumed by a reporting company.

Scope 3 emissions¹⁸

Indirect emissions (not included in Scope 2 emissions) that occur in the value chain of a reporting company, including both upstream and downstream emissions

Scope 3 Standard Program (S3S Program)

GHG instrument system operated by Verra that establishes rules and requirements to operationalize the *Scope 3 Standard*, enabling the validation of projects, verification of GHG outcomes and impacted products, and issuance of certified units (S3Us and reportable S3Us)

Scope 3 Unit (S3U)

Unit issued by and held in the Verra Registry that represents the achievement of 1 t CO_{2e} of GHG outcome that has been verified by a VVB in accordance with the S3S Program rules. Recordation of an S3U in the account of a holder on the Verra Registry is prima facie evidence of the holder's entitlement to that S3U. S3Us include additional relevant information in the form of unit labels and unit attributes.

Sectoral scope

A way to group methodologies based on their underlying sectors or GHG sources¹⁹

Shrubland

Refer to the VCS Program Definitions.

Site visit

A systematic, independent, and documented process in which a VVB audit team visits a project location to obtain and evaluate objective evidence to determine the extent to which the applicable Verra program rules are conformed to

Small project

Project that generates annual GHG outcomes of less than 330 000 t CO_{2e}

¹⁸ Adapted from Greenhouse Gas Protocol. 2011. *Corporate Value Chain Accounting and Reporting Standard*.

¹⁹ Each methodology is assigned at least one sectoral scope, which is established via the project activities allowed by the methodology.

Soil organic carbon

Refer to the VCS Program Definitions.

Sources, sinks, and reservoirs boundary (SSR boundary)

Specification of GHG sources, sinks, and reservoirs (SSRs) relevant to the baseline and project scenarios.

Stakeholder

Refer to the VCS Program Definitions.

Stakeholder engagement

Refer to the VCS Program Definitions.

Stakeholder group

Refer to the VCS Program Definitions.

Stakeholder private and confidential information

Refer to the VCS Program Definitions.

Standardized method

Methodological approach that standardizes elements of additionality and/or the baseline scenario for a given class of project activity, via a performance method or activity method.

Substitution integration

Method used in inventory integration in which project emissions information replaces a corresponding component of an original emission factor.

Subtraction integration

Method used in inventory integration in which a reduction or removal resulting from a project is subtracted from an original emission factor.

Supply chain

Refer to the VCS Program Definitions.

Tool

A set of criteria and procedures that are used to perform a specific analysis in conjunction with a methodology. Various methodologies may refer to the same tool.

Uncertainty

Parameter associated with a measurement result that characterizes the dispersion of values that could be reasonably attributed to the measured amount. Refer to Figure 1 in Appendix 1 for how this term relates to other GHG outcome terms.

Unit attribute

Data associated with a unit (e.g., vintage, reversal risk, impacted product characteristics, leakage).

Unit label

Marker on a Verra unit, representing that the unit:

- has met the requirements of another certification,
- is eligible or approved for use under a national, sectoral, or investor-specific market, or,
- has a specific characteristic (e.g., represents a reduction, removal, or carbon stock outcome).

Validation

Independent assessment of a project by a VVB that determines whether the project conforms to the S3S Program rules and evaluates the reasonableness of assumptions, limitations, and methods that support a claim about the outcome of future activities

Validation report

Written report prepared by a VVB in accordance with the S3S Program rules that contains a validation opinion

Validation representation

Deed issued by a VVB, referencing the validation report to which it relates, containing a unilateral representation that the VVB has validated a project's conformance to the applicable S3S Program rules and which is prepared using the *S3S Program Validation Deed of Representation Template*

Validation/verification body (VVB)

Organization approved by Verra to provide validation and/or verification services in accordance with the S3S Program rules

Value chain²⁰

Upstream and downstream activities associated with a company's operations

Value chain association

Process that verifies that a reporting company's value chain is associated with an impacted product in a project registered in the S3S Program

VCS Program

Refer to the VCS Program Definitions.

VCS Program rules

Refer to the VCS Program Definitions.

Verification

Periodic ex-post independent assessment by a VVB of the GHG outcomes that have occurred during a monitoring period as a result of a project. The assessment uses historical data and information to determine whether a claim is materially correct and conforms to specified requirements. It is conducted in accordance with the S3S Program rules.

²⁰ Adapted from Greenhouse Gas Protocol. 2011. *Corporate Value Chain Accounting and Reporting Standard*.

Verification report

Written report prepared by a VVB in accordance with the S3S Program rules that contains a verification opinion

Verification representation

Deed issued by a VVB, referencing the verification report to which it relates, containing a unilateral representation that the VVB has verified the relevant GHG outcome claims in accordance with the applicable S3S Program rules and which is prepared using the *S3S Program Verification Deed of Representation Template*

Verra Project Hub

Refer to the *VCS Program Definitions*.

Verra Registry

Platform that records all listed and registered projects and issued S3Us and rS3Us. It provides public access to all publicly available project and unit information and allows project proponents to list and register projects, and issue and hold S3Us and rS3Us.

Vintage

Set of GHG outcomes generated by a project during a single vintage period

Vintage period

Monitoring period in which a particular set of GHG outcomes are generated

Violent conflict

Refer to the *VCS Program Definitions*.

Vulnerable people

Refer to the *VCS Program Definitions*.

Wetland

Refer to the *VCS Program Definitions*.

Withdrawn

Project status indicating that a project has paused or ended its participation in the S3S Program

Wood products

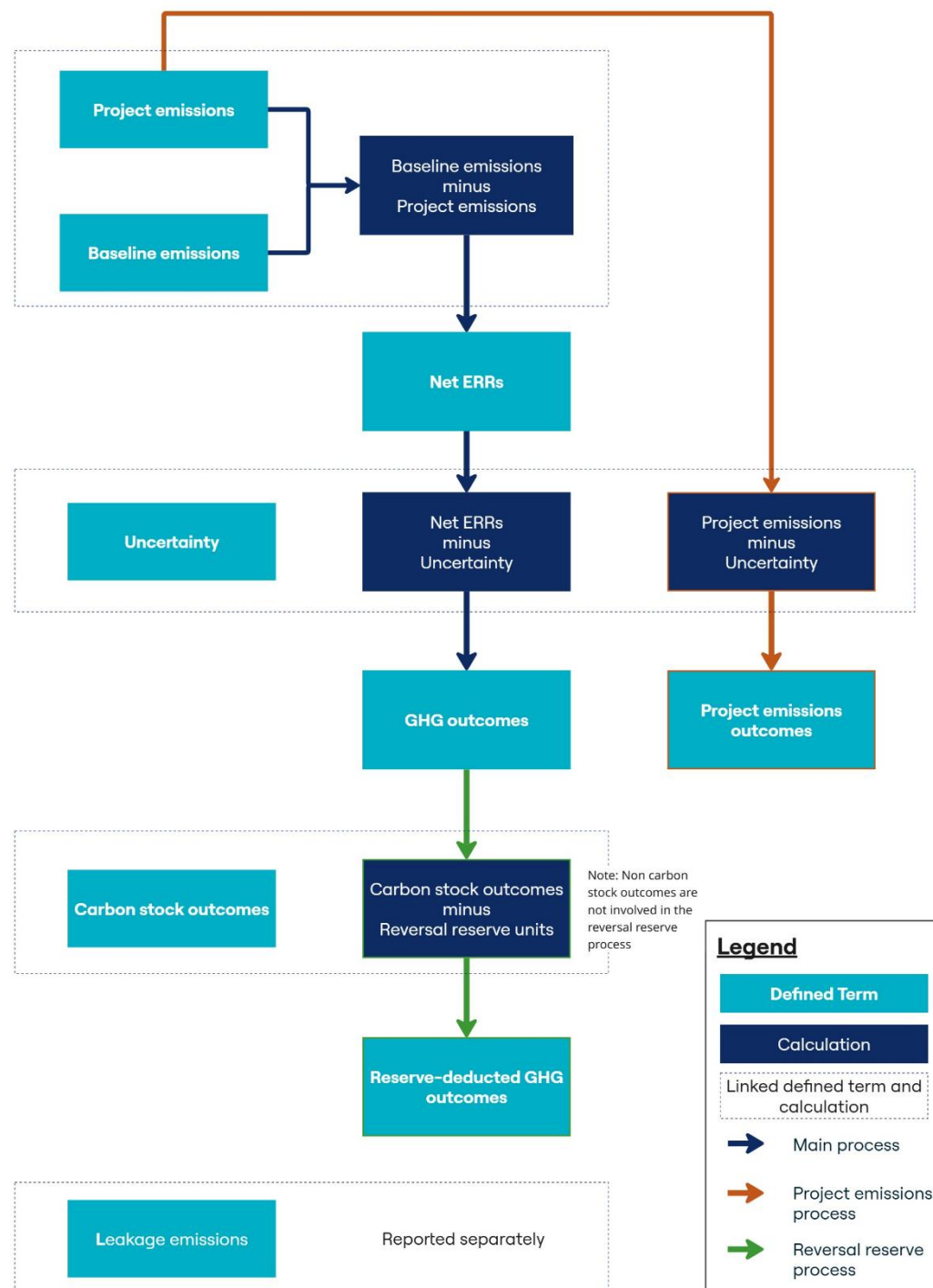
Refer to the *VCS Program Definitions*.

WRC buffer zone

Refer to the *VCS Program Definitions*.

APPENDIX 1: GHG OUTCOME-RELATED TERMS

Figure 1. Relationship of terms associated with GHG outcomes



APPENDIX 2: ACRONYMS

AFOLU	Agriculture, forestry, and other land use
ALM	Agricultural land management
ARR	Afforestation, reforestation, and revegetation
CDM	Clean Development Mechanism
ERR	Emission reduction and removal
FPIC	Free, prior, and informed consent
GCS	Geological carbon storage
GHG	Greenhouse gas
GWP	Global warming potential
IFM	Improved forest management
IPCC	Intergovernmental Panel on Climate Change
IPs	Indigenous Peoples
ISO	International Organization for Standardization
LCA	Life cycle assessment
LCs	Local communities
PRR	Project review report
REDD	Reduced emissions from deforestation and degradation
rS3U	Reportable Scope 3 Unit
S3S	Scope 3 Standard
S3U	Scope 3 Unit
SSRs	Sources, sinks, and reservoirs
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VB	Validation/verification body
WRC	Wetland restoration and conservation

DOCUMENT HISTORY AND EFFECTIVE DATES

Version	Date	Comment
v1.0	15 Sept 2026	Initial version released under S3S Program version 1.0



Standards for a
Sustainable Future



**Verified Carbon
Standard**



**Jurisdictional and Nested
REDD+ Framework**



**Scope 3
Standard**



**Climate, Community
& Biodiversity Standards**



**Sustainable Development
Verified Impact Standard**



**Plastic Waste
Reduction Standard**