

**ANNEX A: PRE-APPROVED LIST OF OFFSET PROGRAMMES AND
METHODOLOGIES**

Offset programmes	Methodologies
Gold Standard for the Global Goals (GS4GG)	All methodologies published before 31 March 2023 except those under the “Land Use and Forestry & Agriculture” category of GS4GG
Verified Carbon Standard (VCS)	All methodologies published before 31 March 2023 except those that are under the “Sectoral Scope 14” category of VCS and are <u>not</u> indicated below: • Scenario 2a and 3 of VCS Jurisdictional and Nested REDD+ (JNR) framework • VM0012 • VM0017 • VM0021 • VM0022 • VM0024 • VM0026 (and VMD0040) • VM0032 • VM0033 • VM0036 • VM0041 • VM0042 Where any VCS methodology is used, the project participant will be required to demonstrate the Sustainable Development contributions or co-benefits of the relevant mitigation activity by submitting to the Joint Committee its verification report under the Climate, Community and Biodiversity Standards (CCB Standards), the Sustainable Development Verified Impact Standard (SD VISta) or another standard recognised by VCS for such purpose.

1. This list sets out the eligible offset programmes and methodologies under the applicable domestic laws, regulations and administrative frameworks of both Ghana and Singapore, that meet the requirements of Article 5 (Environmental Integrity).
2. Notwithstanding that pre-approval has been granted to the methodologies listed above, the Parties will assess the applicability of these methodologies against relevant domestic laws, regulations and administrative framework, in accordance with the process set out in Stage A (Submission and processing of project application to the Joint Committee) of **Annex B**.
3. If a methodology listed in this Annex has been suspended or formally placed under review by the relevant offset programme at the time the project applicant submits the application for authorisation of a mitigation activity, either Party may regard that methodology as being ineligible to qualify as a pre-approved methodology under this Annex and thus refuse to authorise a mitigation activity on that basis.
4. If the project applicant is not using the latest version of a methodology listed in this Annex at the time the project applicant submits the application for authorisation of a mitigation activity, either Party may regard that methodology used as being ineligible to qualify as a pre-approved methodology under this Annex and thus refuse to authorise a mitigation activity on that basis.