

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

Carbon crediting programmes	Methodologies
Gold Standard for the Global Goals (GS4GG)	All active methodologies published before 31 March 2023 except those under the “Land Use and Forestry & Agriculture” category of GS4GG.
Verified Carbon Standard (VCS)	<p>All active methodologies published before 31 March 2023, except those that are under the “Sectoral Scope 14” category of VCS and are not an allowable exception listed in the paragraph below.</p> <p>Allowable exceptions from “Sectoral Scope 14” category of VCS are as follows:</p> <ul style="list-style-type: none"> • Scenario 2a and 3 of VCS Jurisdictional and Nested REDD+ (JNR) framework • VM0012 Improved Forest Management in Temperate and Boreal Forests (LtPF) • VM0032 Methodology for the Adoption of Sustainable Grasslands through Adjustment of Fire and Grazing • VM0033 Methodology for Tidal Wetland and Seagrass Restoration • VM0036 Methodology for Rewetting Drained Temperate Peatlands • VM0041 Methodology for the Reduction of Enteric Methane Emissions from Ruminants through the Use of Feed Ingredients • VM0042 Improved Agricultural Land Management <p>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.</p>

American Carbon Registry (ACR)	All active methodologies published before 31 March 2023, except methodologies under the “Sectoral Scope 3 (Land Use, Land Use Change and Forestry)” category of ACR.
Global Carbon Council (GCC)	All active methodologies published before 31 March 2023, except the following project types or methodologies: <ul style="list-style-type: none"> • Nuclear energy • HFC-23 abatement • Reducing Emissions from Deforestation and Degradation (REDD) • Afforestation & Reforestation (A&R) • Carbon Capture & Storage (CCS)
Architecture for REDD+ Transactions (ART)	All active methodologies published before 31 March 2023.

1. This list sets out the eligible carbon crediting programmes and methodologies under the applicable domestic laws, regulations and administrative frameworks of both Bhutan and Singapore, and that meet the requirements of Article 5 (Environmental Integrity and Sustainable Development).

2. Notwithstanding that pre-approval has been granted to the methodologies listed above, the Parties will assess the applicability of these methodologies against its applicable 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 carbon crediting 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 in accordance with the conditions in the table above 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.