Application of the CCQI methodology for assessing the quality of carbon credits

This document presents results from the application of version 3.0 of a methodology, developed by Oeko-Institut, World Wildlife Fund (WWF-US) and Environmental Defense Fund (EDF), for assessing the quality of carbon credits. The methodology is applied by Oeko-Institut with support by Carbon Limits, Greenhouse Gas Management Institute (GHGMI), INFRAS, Stockholm Environment Institute, and individual carbon market experts. This document evaluates one specific criterion or sub-criterion with respect to a specific carbon crediting program, project type, quantification methodology and/or host country, as specified in the below table. Please note that the CCQI website Site terms and Privacy Policy apply with respect to any use of the information provided in this document. Further information on the project and the methodology can be found here: www.carboncreditquality.org

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Sub-criterion:	**1.3.2 Robustness of the quantification methodologies applied to determine emission reductions or removals**
Project Type:	**Commercial afforestation** **Establishment of natural forest**
Quantification methodology:	**CDM AR-ACM0003 Version 2.0**
Assessment based on carbon crediting program documents valid as of:	**16 May 2023**
Date of final assessment:	**21 February 2024**
Score:	**3**

Assessment

Relevant scoring methodology provisions

The methodology assesses the robustness of the quantification methodologies applied by the carbon crediting program to determine emission reductions or removals. The assessment of the quantification methodologies considers the degree of conservativeness in the light of the uncertainty of the emission reductions or removals. The assessment is based on the likelihood that the emission reductions or removals are under-estimated, estimated accurately, or over-estimated, as follows (see further details in the methodology):

Assessment outcome	Score
It is very likely (i.e., a probability of more than 90%) that the emission reductions or removals are underestimated, taking into account the uncertainty in quantifying the emission reductions or removals	5
It is likely (i.e., a probability of more than 66%) that the emission reductions or removals are underestimated, taking into account the uncertainty in quantifying the emission reductions or removals OR The emission reductions or removals are likely to be estimated accurately (i.e., there is about the same probability that they are underestimated or overestimated) and uncertainty in the estimates of the emission reductions or removals is low (i.e., up to ±10%)	4
The emission reductions or removals are likely to be estimated accurately (i.e., there is about the same probability that they are underestimated or overestimated) but there is medium to high uncertainty (i.e., ±10-50%) in the estimates of the emission reductions or removals OR It is likely (i.e., a probability of more than 66%) or very likely (i.e., a probability of more than 90%) that the emission reductions or removals are overestimated, taking into account the uncertainty in quantifying the emission reductions or removals, but the degree of overestimation is likely to be low (i.e., up to ±10%)	3
The emission reductions or removals are likely to be estimated accurately (i.e., there is about the same probability that they are underestimated or overestimated) but there is very high uncertainty (i.e., larger than ±50%) in the estimates of the emission reductions or removals OR It is likely (i.e., a probability of more than 66%) or very likely (i.e., a probability of more than 90%) that the emission reductions or removals are overestimated, taking into account the uncertainty in quantifying the emission reductions or removals, and the degree of overestimation is likely to be medium (±10-30%)	2
It is likely (i.e., a probability of more than 66%) or very likely (i.e., a probability of more than 90%) that the emission reductions or removals are overestimated, taking into account the uncertainty in quantifying the emission reductions or removals, and the degree of overestimation is likely to be large (i.e., larger than ±30%)	1

Information sources considered

1 CDM A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands except wetlands (AR-ACM0003, Version 02.0)

2 Clean development mechanism project standard (Version 01.0)

3 Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities (AR-TOOL02, Version 01)

4 Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities (AR-TOOL14, Version 04.2)

5 Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities (AR-TOOL12, Version 03.1)

6 Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities (AR-TOOL16, Version 01.1.0)

7 Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity (AR-TOOL15, Version 02.0)

8 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 5

9 Estimation of non-CO_2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity (AR-TOOL08, version 04.0.0)

Assessment outcome

The quantification methodology is assigned a score of 3.

Justification of assessment

Project Type

This assessment refers to the following CCQI project types:

Establishment of natural forest

"Establishment of a forest on non-forest land areas that are ecologically appropriate for forests, excluding naturally non-forested biomes and semi-natural grasslands as well as the boreal region due to albedo-effects. The forest will not be used for any commercial purposes, such as harvesting, but may be used for sustainable subsistence. The tree species composition is based on the natural forest type of the area. This project type does not include the restoration of marine coastal ecosystems, such as mangroves."

This is within the scope of the quantification methodology, as the methodology explicitly recognizes reforestation as an eligible activity type that may be implemented on one or more “activity areas” as part of a forest project (Source 1, Section 2.3).

Commercial afforestation

“Establishment of a planted forest on non-forest land areas that are ecologically appropriate for forests, excluding naturally non-forested biomes and semi-natural grasslands as well as the boreal region due to albedo-effects. The forest may be used for commercial purposes such as timber harvesting. The tree species composition may differ from the natural forest type of the area since it follows commercial considerations such as the sales value of the wood. This project type does not include the establishment of agroforestry and marine coastal ecosystems, such as mangroves, nor does it include the management of the project area through community forestry. The project type

removes greenhouse gases by increasing forest carbon stocks and possibly carbon stored in harvested wood products."

These are within the scope of the quantification methodology, as the methodology allows afforestation and reforestation of any land that does not fall into the category of wetland, and does not restrict harvesting activity (Source 1).

Selection of emission sources for calculating emission reductions or removals

The AR-ACM0003 methodology explicitly identifies the following "sources, sinks, and reservoirs" relevant for quantifying net removals associated with reforestation projects:

Table 1 Assessment of sources, sinks and reservoirs covered

Source, sink, or reservoir	Included in quantification methodology?	Relevant for this assessment?
Above- and below-ground biomass (trees and shrubs)	Yes	Yes. Primary source of removals from the project activity. Also a potential source of emissions at project initiation.
Herbaceous vegetation	No	Yes. Potential source of emissions at project initiation.
Standing dead carbon (carbon in all portions of dead, standing trees)	Optional	Yes. May be a reservoir of additional stored carbon. Also a potential source of emissions at project initiation.
Lying dead wood carbon	Optional	Yes. Could be a source of emissions at site preparation; could also be a reservoir of additional carbon stored due to the project activity.
Litter and duff carbon (carbon in dead plant material)	Optional	Yes. Could be a source of emissions at site preparation; could also be a reservoir of additional carbon stored due to the project activity.
Soil carbon	Optional	Yes. Could be source of emissions from site preparation activities. Since no harvesting is assumed for this assessment, however, significant effects on soil carbon are unlikely. The methodology also assumes project activities could increase soil carbon.
Carbon in in-use forest products	No	Yes. Harvesting is assumed for commercial afforestation projects.
Forest product carbon in landfills	No	Yes.

Source, sink, or reservoir	Included in quantification methodology?	Relevant for this assessment?
		Harvesting is assumed for commercial afforestation projects.
Mobile combustion emissions from site preparation activities	No	Yes. Could be significant source of emissions, depending on scale.
Burning of woody biomass as part of site preparation	Yes – possibly excluding dead wood	Yes. May result in significant emissions of CO_2 and CH_4. CO_2 emissions are accounted for as carbon stock losses, so not separately included in this source.
Mobile combustion emissions from ongoing project operation and maintenance	No	Yes. Could arise from harvesting activities under commercial afforestation projects.
Stationary combustion emissions from ongoing project operation and maintenance	No.	No. Not likely to differ from baseline.
Emissions from clearing of forest land outside the project area	Yes. Afforestation on land currently used for grazing or growing crops may cause displacement of these activities to other lands, leading to a reduction in carbon stocks on those lands (e.g., due to clearing of trees and shrubs).	Yes. Significant potential source of leakage.
Emissions/removals from changes in harvesting on forest land outside the project area	No.	Yes. Commercial afforestation could lead to reduced harvesting on other lands (negative leakage), but it is conservative to exclude.
Combustion emissions from production, transportation, and disposal of forest products	No.	Yes. Could be significant in relation to harvesting activities.
Combustion emissions from production, transportation, and disposal of alternative materials to forest products	No. Increased wood product production could displace higher carbon-intensity alternative building materials, like cement or steel. This displacement is conservatively not accounted for.	Yes. Potentially relevant where a commercial afforestation project results in wood product production.
Emissions from decomposition of forest products	No.	Yes. Potentially relevant for commercial afforestation projects.

The methodology defines a reasonably comprehensive GHG assessment boundary for this project type. However, some possibly significant sources of emissions – such as mobile combustion emissions from road buildings and site preparation activities – are excluded, while certain carbon reservoirs that could be the source of emissions are only included at the discretion of project developers. The methodology explicitly excludes emissions "resulting from removal of herbaceous vegetation, combustion of fossil fuel, fertilizer application, use of wood, decomposition of litter and fine roots of N-fixing trees, construction of access roads within the project boundary, and transportation attributable to the project activity" (Source 1). Excluding these sources – along with lying dead wood, litter and duff, and soil carbon pools at a project developer's discretion – could result in some overestimation of emission reductions/removals if, for example, heavy site preparation is involved. This is assessed further below.

Determination of baseline emissions and removals

The methodology requires project owners to conduct an assessment of possible baseline scenario alternatives, using the "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" (Source 3). Alternatives must include continuation of pre-project land use, forestation without being registered as a CDM activity (i.e., BAU forestation), and BAU increase in forest cover (partial forestation) due to legal requirements or common practice activities (paragraph 9 of the tool).

The associated tool for "estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" (Source 4) is applied to determined baseline carbon stocks. For a number scenarios and conditions, it is acceptable to assume that there will be zero change in baseline carbon stocks (see paragraphs 11 and 12 in the tool). These conditions mostly appear conservative, though some subjectivity and uncertainty could be involved in demonstrating their applicability and in asserting that they will continue in the future (e.g., periodic land-use cycles involving slash-and-burn or clearing-regrowing cycles – paragraph 12(f)).

Pre-existing trees and shrubs must be identified and monitored to ensure that they are not lost due to project activities, and are excluded from estimations of carbon stock growth due to the project activity (Source 4, section 5, paragraph 11). If project activities disturb pre-existing trees and shrubs, these emissions must be accounted for.

Possible concerns here include:

OE1 **No consideration of possible changes in government policies, incentives, or common practice**. While existing legal requirements must be reflected at the time the project is initiated, there appear to be no provisions for updating the baseline if new government policies, legal requirements (or incentives) are adopted – or there are changes to common practice in the area – such that tree planting on the project area could be expected in the baseline. Such changes could, for example, arise from the implementation of NDCs or LEDS. The risk here is difficult to assess generically. However, given a crediting period of up to 30 years, assuming continuation of pre-project activities (e.g., ongoing clearing and regrowing without any change in practice, legal requirements, or incentives) may not be conservative in all cases.

Other baseline emissions

UE1 **Exclusion of displaced emissions from wood product alternatives**. The methodology conservatively excludes accounting for baseline emissions from the production, use, and disposal of wood product alternatives (such as concrete used in buildings), which might be

displaced by wood products from commercial afforestation projects. This could result in a (likely small) underestimation of total net emission reductions and removals from a project.

Determination of project emissions and removals

The methodology quantifies net project removals by quantifying the change in carbon stocks in required and optionally selected carbon pools: trees, shrubs, dead wood, litter, and soils (Source 1). If total carbon stocks decrease due to fire, then non-CO_2 emissions from burning of biomass must also be estimated (Source 9).

OE2 **Exclusion of multiple potential fossil and biogenic emission sources associated with site preparation and/or project activities.** The methodology explicitly excludes the following potential sources of project emissions from quantification: GHG emissions resulting from removal of herbaceous vegetation, combustion of fossil fuel, fertilizer application, use of wood, decomposition of litter and fine roots of N-fixing trees, construction of access roads within the project boundary, and transportation attributable to the project activity. These sources are deemed insignificant and therefore accounted as zero. For most project activities, this may be a reasonable assumption. However, certain sources – like fertilizer use, road building, and transportation emissions could conceivably be significant for some projects, depending on circumstances.

U1 **Allowing optional (not required) accounting of dead wood, litter, and soil organic carbon.** The methodology (effectively) assumes that net emissions due to site preparation from optional carbon pools (dead wood, litter, and soils) will be insignificant. Rather, the default assumption is that project activities may lead to significant *increases* in the carbon in these pools (i.e., net removals), and therefore project proponents may choose to include their quantification as a basis for generating credits. This approach could potentially overlook significant emissions, primarily from dead wood and (especially) soil carbon due to site preparation or other project activities. If dead wood carbon stocks are omitted, for example, they would be excluded from calculation of non-CO_2 emissions from burning biomass during site preparation. In cases where such emissions occur, project owners could choose not to account for them, leading to overestimation. Potential overestimation is likely to be low, however, because most eligible project sites are likely to have low carbon stocks in these pools.

Furthermore, this risk is minimized for soil carbon, because the methodology excludes project activities that take place on wetlands, and excludes projects where soil disturbances cover more than 10% of the project area on land that: (1) contains organic soils; or (2) was subject to certain land-use and management practices that applied carbon inputs (such as manure). Guidance for making a determination for (2) is obtained from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; however, some subjectivity may be involved in assessing prior practice and input levels.

Because the net effect of excluding dead wood, litter, and soil organic carbon for many projects is likely to be conservative (i.e., lead to overestimation of net removals), but could result in underestimation of net removals for other projects, the overall effect is deemed uncertain.

Changes in carbon stocks in trees, shrubs, and optional carbon pool are quantified using prescribed sampling and measurement approaches, including appropriate stratification. Where increments in tree and shrub carbon stocks are difficult to measure (e.g., because insufficient time has passed to

cost-effectively obtain a statistically significant measurement of change), project proponents have the option to make a determination of "no decrease" in the relevant carbon pool, backed by remote sensing or other monitoring methods. Risks of overestimation in this case would be minimal.

U2 **Standardized approach to determining soil organic carbon increases**. Estimation of the increase in soil organic carbon (SOC) is based on the assumption that "implementation of an A/R CDM project activity increases the SOC content of the lands from the pre-project level to the level that is equal to the steady-state SOC content under native vegetation." The approach uses default reference levels for SOC in different types of soils and regions under native vegetation. Initial SOC is determined using these same defaults, adjusted using additional default discount factors to determine (typical) starting SOC values based on baseline land use, management, and nutrient input regimes. This is a highly "standardized" approach (little to no actual measurement is involved). This reduces costs given the significant effort required to measure SOC. However, whether the results are conservative is difficult to determine without knowing more about project-specific circumstances. For the project type being assessed here (which involves planting of native tree species), it could be reasonably conservative, but the net effect is unknown.

UE2 **Application of uncertainty discounts when measuring carbon stocks in project trees and shrubs**. Finally, for measurements used in the estimation of carbon stocks and/or changes in carbon stocks (including in trees and shrubs, and possibly litter and dead wood), an "uncertainty discount" is applied whenever uncertainty (defined using a 90% confidence interval) exceeds 10% of the mean value. The discount increases in graduated fashion depending on how large the uncertainty is compared to the mean value. If uncertainty exceeds 30% of the mean value, the discount is 100%. This helps to ensure that project carbon stocks (and carbon stock increases) are not overestimated.

OE3 **Use of default 0.47 carbon fraction ratio for all tree species.** The methodology prescribes using a 0.47 ratio for the fraction of carbon in tree biomass, unless "verifiable information" can be provided to justify a different value (Source 4). At least one study suggests that using a ratio of 0.47 could *underestimate* carbon stocks in a variety of tree species, but *overestimate* carbon stocks in others, depending on climate zone (Martin et al. 2018). Because project proponents could choose to use the default in situations where it would overestimate carbon stocks, this is deemed to be a source of potential overestimation of net removals. The potential overestimation, however, would likely not exceed 5-7%.

Other emissions

OE4 **Exclusion of harvesting- and wood product-related emissions**. The methodology excludes accounting for emissions from multiple potential sources associated with harvesting and wood product production (see Table 1). These include combustion emissions from equipment used in harvesting activities, and emissions from the production, transportation, and disposal of wood products. They also include potential non-CO_2 emissions from decay of harvest wood products over time. These emission sources are expected to be small for a typical project. However, their exclusion could contribute to overall overestimation of net removals for commercial afforestation projects.

Determination of net carbon storage in wood products

Commercial afforestation projects may involve harvesting that effectively transfers a portion of the carbon stored in trees at the project site into wood products. In some cases (and for some types of

products), carbon may remain stored in wood products for long periods of time. In principle, such storage may be accounted for, with the result that not all onsite carbon lost to harvesting will count as an emission (some it remains stored in the wood product pool).

UE3 **Exclusion of carbon stored in harvested wood products**. The methodology does not account for carbon stored in wood products. In effect, this means that all onsite carbon stocks lost due to harvesting are treated as an immediate emission. This is conservative, as it may underestimate actual cumulative net removals (including removals than remain stored in wood products). The degree of underestimation, however, depends on the proportion of wood product carbon that is likely to remain stored over time (which is subject to uncertainty). The degree of underestimation also depends on the time horizon that is considered. In the short-term, a larger fraction of the carbon may still be stored than in the mid-term. In the long-term, any resulting underestimation may be very small.

Determination of leakage emissions

Leakage associated with reforestation projects can occur if reforestation displaces other land uses, e.g., by converting agricultural land to forest land, leading to a displacement of agricultural production. Leakage must be calculated using the tool for "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity" (Source 7).

U3 **Methods to determine leakage emissions.** Under the tool, agricultural activities are assumed to be displaced to other forested land areas on a one-for-one basis. That is, if 10 hectares of land in the project area were previously used for cropland, then it is assumed that 10 hectares of forest land will be cleared elsewhere to accommodate the displacement of cropping activity. This may or may not be conservative, depending on circumstances. On the margin, net agricultural activity may decline if there are costs associated with shifting to other land areas, which could lead to less than one-for-one displacement of other forest land. On the other hand, if receiving land areas are less productive, this could lead to clearing of *more* forest land than the area that was planted in trees. The actual net effect would be hard to determine without knowing project-specific circumstances (and even so, may be hard to estimate).

Some exceptions are made for displacement of grazing activities, e.g., displacement of project area grazing to other grassland areas that are capable of supporting more intense grazing. These exceptions are reasonable. However, determining to where pre-existing grazing activities are displaced may be subject to uncertainty (it may be difficult to monitor in some cases), which could make application of these exceptions somewhat subjective.

The amount of carbon that is emitted from receiving land areas is determined either through direct measurement (assuming project proponents can determine where these areas are located) or through use of IPCC default numbers for average forest carbon stocks in different regions and countries (i.e., using Table 3A.1.4 of the IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry (IPCC 2003)). Again, it is difficult to determine *a priori* whether the approach is conservative. There could easily be uncertainty in trying to determine precisely where agricultural activities are displaced to, and therefore whether a measurement approach is accurate or conservative. When using defaults, however, it is difficult to know without further information whether they would be conservative for a specific project.

UE4 **Exclusion of "negative" leakage**. The methodology conservatively excludes any accounting for displaced harvesting on other forest lands that might occur as a market response to wood product production from a commercial afforestation project. Any increase in carbon stocks on other forest land due to the project would be difficult (or impossible) to monitor. However, not accounting for this displacement effect could lead to some underestimation of total net removals due to the project.

Summary and conclusion

The following Table 2 summarizes the assessment. For each of the previously discussed elements it derives the potential impact on removal quantification.

Table 2 Relevant elements of assessment and qualitative ratings

Element	Fraction of projects affected by this element[1]	Average degree of under- or overestimation where element materializes[2]	Variability among projects where element materializes[3]
Elements potentially overestimating emission reductions/removals			
OE1 Lack of required baseline adjustment to reflect any changes in legal requirements, incentives, or common practice	Medium (depends on project context and length of crediting period)	Unknown (depends on the nature of requirements, incentives, common practice)	High (could be up to 100%, for example, if afforestation occurs in the baseline but simply at a later date)
OE2 Exclusion of multiple potential fossil and biogenic emission sources associated with site preparation and/or project activities	Low (methodology assumes these are immaterial for all projects; for a small number, however,	Low	Medium

1 This parameter refers to the likely fraction of individual projects (applying the same methodology) that are affected by this element, considering the potential portfolio of projects. "Low" indicates that the element is estimated to be relevant for less than one third of the projects, "Medium" for one to two thirds of the projects, "High" for more than two third of the projects, and "All" for all of the projects. "Unknown" indicates that no information on the likely fraction of projects affected is available.

2 This parameter refers to the likely average degree / magnitude to which the element contributes to an over- or underestimation of the total emission reductions or removals for those projects for which this element materializes (i.e., the assessment shall not refer to average over- or underestimation resulting from all projects). "Low" indicates an estimated deviation of the calculated emission reductions or removals by less than 10% from the actual (unknown) emission reductions or removals, "Medium" refers to an estimated deviation of 10 to 30%, and high refers to an estimated deviation larger than 30%. "Unknown" indicates that it is likely that the element contributes to an over- or underestimation (e. g. overestimation of emission reductions in case of an omitted project emission source) but that no information is available on the degree / magnitude of over- or underestimation. Where relevant information is available, the degree of over- or underestimation resulting from the element may be expressed through a percentage range.

3 This refers to the variability with respect to the element among those projects for which the element materializes. "Low" means that the variability of the relevant element among the projects is at most ±10% based on a 95% confidence interval. For example, an emission factor may be estimated to vary between values from 18 and 22 among projects, with 20 being the mean value. "Medium" refers to a variability of at most ±30%, and "High" of more than ±30%.

Element	Fraction of projects affected by this element[1]	Average degree of under- or overestimation where element materializes[2]	Variability among projects where element materializes[3]
	they could be significant)		
OE3 Use of default 0.47 carbon fraction ratio for all tree species	Unknown	Low	Low-Medium
OE4 Exclusion of harvesting- and wood product-related emissions	High for commercial afforestation projects N/A for establishment of natural forest	Low	Low
Elements potentially underestimating emission reductions/removals			
UE1 Exclusion of displaced emissions from wood product alternatives	High for commercial afforestation N/A for establishment of natural forest	Low	Low
UE2 Application of uncertainty discounts when measuring carbon stocks in project trees and shrubs	Medium (depends on how many projects have 10% or greater sampling error)	Low	High (Depends on measurement precision; where precision is low, the degree of underestimation may be high)
UE3 Exclusion of carbon stored in harvested wood products	High for commercial afforestation projects N/A for establishment of natural forest	Low	High
UE4 Exclusion of negative leakage	High for commercial afforestation N/A for establishment of natural forest	Low	High

Element	Fraction of projects affected by this element[1]	Average degree of under- or overestimation where element materializes[2]	Variability among projects where element materializes[3]
Elements with unknown impact			
U1 Allowing optional (not required) accounting of dead wood, litter, and soil organic carbon	Unknown (The methodology's default assumption is that projects are likely to increase carbon in these pools; the risk, however, is that project owners will only include them if there is an increase, and exclude them in cases where a decrease occurs. The latter would result in overestimation of removals)	Low	Low
U2 Standardized approach to determining soil organic carbon increases	Unknown	Low	Medium
U3 Methods to determine leakage emissions	Unknown	Medium	High

Based on this summary, the quantification methodology is assigned a score of 3 overall. Underestimation of removals may result from the uncertainty discount applied to measurements of carbon stock changes in trees and shrubs, which will be the dominant source of net removals associated with a project. Notably, however, there are several methodology elements that could also result in overestimation of removals. In most cases – but not universally – the magnitude of overestimation is likely to be small. However, baseline and leakage uncertainties may be a more serious concern for some projects.

Annex: Summary of changes from previous assessment sheet versions

The following table describes the main substantive changes implemented in comparison to the assessment from 31 January 2023.

Topic	Rationale
Inclusion of the project type commercial afforestation	The assessment was updated to include the project type commercial afforestation. This includes an assessment to consider the effect of accounting for harvested wood products.
Editorial correction of score on page 3	While the score was correctly displayed on page 1 and the last page in the assessment sheet published on 31 January 2023, the score was erroneously indicated on page 3 as being 4. This was corrected.
Deletion of previous findings OE3 and OE4	Based on further review of the matter, the previous overestimation risks OE3 and OE4 were removed, as this risk of overestimation can be deemed to be very low or negligible.
Minor improvements to OE1	The element OE1 was slightly reformulated and improved.