

ENDORSEMENT OF VVBs AND CBs

**Third party validation,
verification or certification**



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Endorsement Requirements of VVBs and CBs

Carbon Standards International (CSI) is a standard owner and guarantees a robust third-party validation, verification and certification.

This document describes the requirements for Certification Bodies (CBs) and Validation and Verification Bodies (VVBs) to become eligible and to maintain eligibility to conduct certifications based on Carbon Standard product standards and validations, verifications based on the Carbon Standard C-Sink methodologies and standards.

The endorsed VVB/CB will be published on the website of CSI. The VVB / CB shall offer services to operators only within the defined scope and only as long as their approval is valid.

1. Application and Endorsement Process

Application to CSI shall be submitted in English and all documents related to the validation/verification and inspection/certification process should be available in English as well as the language of CSI is English.

All CBs / VVBs must formally apply for approval to CSI using the designated application procedures (section 2&3). Each application undergoes a completeness review (section 4), followed by a desk review (section 5) by CSI experts, with decisions taken by CSI Quality Management (section 6). Upon approval, CSI issues a formal endorsement certificate and contract (section 6). CBs and VVBs must maintain this approval by successfully passing annual audits conducted by CSI to confirm ongoing compliance with standards and operational requirements (section 7). CSI ensures that the CBs and VVBs are independent and free from Conflicts of Interest (COI).

First Contact	• An interested CB / VVB gets in touch with Carbon Standards International through the contact possibilities on the website • First call - The responsible person from the CB / VVB and the QM from CSI hold a first call where the QM Manager explains the requirements for approval /endorsement.
Submission of application	• If the CB / VVB considers itself as ready for the approval process all necessary documentation, and certificates of accreditation will be sent to Carbon Standards International with a brief explanation why the CB / VVB would like to apply. • CSI confirms the acceptance of the application as soon as all the necessary documents are available. • Application Form = 4000010EN
Completeness check and request for missing documentation	• QM of CSI together with the technical personnel proves whether all requirements of this document are met. • The QM of CSI appoints open questions and requests missing documentation from the CB / VVB. • Non-conformities are reported in written form to the CB / VVB
Desk review /Audit	• As a last step of the approval process an audit will take place in order to audit the processes documented. • Non-conformities are reported in written form to the CB / VVB
Decision on Approval / Contract	• Once all relevant non-conformities were cleared a letter of approval/endorsement will be sent to the CB / VVB • A contract between CSI and the CB / VVB will be signed. • The endorsed CB/VVB will be published on the CSI Website.
Monitoring/Re-approval	• Audits: Process audit/validation/verification of CBs /VVBs; CSI checks the performance of the CBs / VVBs. There will be a feedback mechanism about the performance of the CBs / VVBs to the Accreditation Bodies. • Re-approval audits will take place on a regular basis (2 years)
Modification, suspension or revocation	• CSI might review, modify, suspend or revoke the approval of the CB /VVB at any time if the full compliance with the requirements in this document is in question.

2. First Contact

An interested CB / VVB gets in touch with Carbon Standards International through the contact possibilities on the website. The person responsible at the CB / VVB and the QM Manager from CSI hold a first call where the QM Manager explains the process and requirements for approval /endorsement. As a follow-up of the first call the CSI QM Manager sends the requirements and checklists used for the approval process to the interested VVB/CB. The interested VVB/CB proposes a date of submission of the application.

3. Submission of Application

If the CB / VVB considers itself as ready for the approval process all necessary documentation, and certificates of accreditation and further prove of fulfillment of the requirements will be sent to Carbon Standards International with a brief explanation why the CB / VVB would like to apply and accompanied by the official application form: 4000010EN

CSI confirms the receipt of the application and starts with the completeness check.

4. Completeness check and request for missing documents

The QM Manager of CSI evaluates whether for all requirements stated in this document some kind of documentation that proofs the compliance was handed in. If some evidence is missing CSI will communicate this in a non-conformity report and ask for further submission.

4.1. Required documentation

A detailed checklist for required documents is provided within the application form 4000010EN.

Additional evidence should be submitted regarding the following topics.

- A VVB/CB shall be an entity registered under applicable national or international law and comply with the legal requirements in the countries in which it operates.
- The VVB/CB shall be in line with ISO 17065 and 17029 submit its process description on the management of impartiality to CSI. The VVB/CB shall submit the price list related to CSI standard/s.
- As part of the application, CBs / VVBs must declare any conflicts of interest as defined in more detail in the Application Template of CSI. This includes that the personnel of VVB /CB or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated. This mechanism allows CSI to identify any conflicts of interest, and mitigate them if possible, or select another CB / VVB. The conflict of interest declaration should include:
 - Any organization which has been involved in the development of a particular project or has been paid to assist in protocol development or is involved in the project may not act as a CB / VVB for that project.

- Upon signature of the statement of work for an individual project, the CB / VVB must confirm a declaration ensuring impartiality and no other conflicts of interest.
- The personnel has to maintain impartiality and has to be free from conflicts of interest.

4.2 Required accreditation

If a VVB/CB loses one of the below mentioned accreditations, the approval for CSI standards will be discontinued immediately. It is the responsibility of the VVB/CB to inform CSI about changes in the accreditation status and the reasons for it.

4.2.1 Required accreditation for CBs

CBs must be able to demonstrate accreditation from an International Accreditation Body according ISO 17065. In order for CBs to obtain accreditation, they can conduct 5 onsite audits/certifications even before accreditation.

- Audits must follow ISO 19011 auditing guidelines.
- Approval is immediately withdrawn if a CB loses any of the required accreditations.
- CSI can report poor CBs performance to the relevant accreditation body.

4.2.2 Required accreditation for VVBs

VVBs must be able to demonstrate accreditation from an International Accreditation Body according

- ISO 14065 for greenhouse gas validation and verification or other relevant ISO standard, including but not limited to ISO 17029 accreditation for GHG activities and
 - Projects must be verified to a reasonable level of assurance as defined in ISO 14064 and
 - ISO 14066 for competence requirements of GHG validation/verification teams
- or
- a relevant governmental or intergovernmental regulatory body.

In order for VVBs to obtain accreditation, they can conduct 5 validations/verifications even before accreditation.

The VVBs may only perform validation and/or verification activities for the standard/sectoral scope for which they have been accredited.

CSI can report poor VVBs performance to the relevant accreditation body.

4.3 Required resources and personnel

The VVB/CB shall employ or have access to a sufficient number of personnel to cover its operations related to CSI standards. VVBs must ensure all validators and verifiers meet ISO 17029 (7.)/14065/14066 and the personnel of CBs have to fulfil requirements of ISO 17065 (6). The VVB/CB has to have a contract with the personnel and shall follow the requirements regarding topics such as impartiality, confidentiality, competence and

performance management and record keeping of the personnel etc. described in these ISO Norms.

The VVB must ensure the competence of its personnel and teams involved in the certification, validation or verification process. This includes:

- Having documented recruiting process for selecting competent team members.
- Files of all involved personnel have to be present, including, but not limited to a contract, a curriculum vitae, education, work experience, signed conflict of interest, trainings and evaluation/monitoring.
- Demonstrating that personnel have the required education, trainings, skills, and experience.
- Maintaining records of qualifications and competence.
- Monitoring and measuring the performance of all persons involved
- Identifying special training needs.

Verification/validation and audit/certification personnel, irrespective of whether they are internal or external resources, shall be under the responsibility of the VVB/CB management.

If VVB/CB would like to outsource tasks to a third party, first CSI has to be informed about it and has to approve it. VVB/CB in this case has to ensure that the subcontracted entity does not further outsource this function.

4.3.1 Required personnel skills of VVBs

The VVB has to have at least two individuals involved in validation and/or verification of each project.

- one approved validator/verifier and an independent reviewer with the relevant competence.
- The VVB must ensure that the personnel for verification/validation has knowledge in:
 - Relevant experience in risk auditing, experience and competence in conducting greenhouse gas (GHG) accounting, GHG data verification, reporting, and corrective action follow-up.
 - GHG sources and sinks
 - GHG quantification methodologies according to CSI methodologies
 - GHG reporting frameworks and
 - Relevant sector-specific knowledge
 - Knowledge of regulatory and voluntary GHG schemes
 - Audit and assessment techniques
- In addition to the personnel requirements of ISO 17066 the validator/verifier has to fulfill for CSI methodologies / standards:
 - Demonstrable knowledge of CSI methodologies / standards and related documents
 - Knowledge in environmental and technical regulations.
 - Have relevant language skills to communicate with the operator or use an independent translator.
 - Have regional experience and knowledge about the applicable rules and laws (especially concerning environmental and socio-economic matters) of the country of the operator

- Have technical understanding and experience related to the relevant standard (e.g. calculation of GHG emission reductions, environmental impacts and monitoring requirements, measurement of emission reductions, C-sink, etc.)
- Competence in auditing principles per ISO 19011.
- No more than six consecutive onsite audits of the same client by the same auditor, the person must wait at least 1 audit before he/she conducts the next onsite audit at the same client again.
- The personnel has to have the necessary expertise.

If more than one verifier/validator is conducting verification/validation activities they form a verification/validation team, if needed – they can be supported by technical experts. One person of the team is appointed as the team leader.

- The audit team must possess the requisite expertise, encompassing knowledge in all relevant CSI standards/methodologies and requirements, as well as other associated documents as related to the pathways for which they are to conduct an audit and verification.
- The VVB shall demonstrate competence in the sectoral areas relevant to the project's carbon removal activities; in addition, Program-Specific Knowledge, audit and verification skills like evidence collection and analysis, drawing logical and evidence-based conclusions, sector and client understanding.
- Additional requirements for organizational-level audit and verification, familiarity with methodologies, procedures, and criteria of the applicable CSI standard.

Reviewer must be independent and have knowledge in:

- the evaluation of data and system auditing techniques and methodologies;
- risk assessment techniques and methodologies;
- data and information sampling techniques and methodologies;
- the application of the concepts of materiality and level of assurance;
- collecting of information through observing and reviewing documents, records and data;
- verification of the accuracy of collected information, evaluation of the sufficiency and appropriateness of gathered evidence to support findings and conclusions.
- preparation of validation/verification reports.

4.3.2 Required personnel skills / Team composition of CBs

Certification Bodies must appoint audit teams according to EN ISO/IEC 19011, ensuring appropriate competence for each audit.

For all approved scopes the CB shall have at least one approved auditor and at least one approved certifier with the relevant competence. At least a four-eye principle shall be implemented for auditing and certification of CSI standards.

Auditors must:

- Be independent from the activity being audited.

- Have no conflicts of interest (e.g. consultancy services with the same client within the last three years).
- Possess at least two years' experience in the respective area of the standard.
- Hold additional technical qualifications relevant to the audit scope (e.g. agriculture, forestry, energy).
- Have group audit experience when applicable.
- Have knowledge and experience of the applicable CSI standard and related documents
- Have relevant language skills to communicate with the operator or use an independent translator.
- Have regional experience and knowledge about the applicable rules and laws (especially concerning environmental and socio-economic matters) of the country of the operator
- Have technical understanding and experience related to the relevant standard
- Have Experience in auditing techniques and the ability to apply appropriate inspection principles, procedures and techniques
- Have the ability to verify the accuracy of collected information and be aware of the significance and appropriateness of evidence.
- Have the ability to understand the content of the appropriate standard and apply this knowledge during the inspection.
- Have the ability to prepare inspection reports in high quality
- Auditors shall inspect the same client for a maximum of 6 consecutive years. The inspector must wait at least 1 inspection before he/she conducts the next inspection at the same client again.

Certifiers must have knowledge in:

- the evaluation of data and system auditing techniques and methodologies;
- risk assessment techniques and methodologies;
- in Data and information sampling techniques and methodologies;
- the application of the concepts of materiality and level of assurance;
- Collecting information through observing and reviewing documents, records and data;
- Verification of the accuracy of collected information, evaluation of the sufficiency and appropriateness of gathered evidence to support findings and conclusions.
- Preparation of certification reports.

4.3.3 Training

All employees active in the certification, validation or verification process must participate in all mandatory trainings provided by CSI or its selected partner organizations before being approved. They must participate in the yearly further trainings provided by CSI. The VVB/CB will be notified whenever such trainings are available. In order to maintain the CSI approval status for the respective employees the proofs of the trainings and successful completion of the tests (at least 70% score) needs to be shown. If they score less than 70% the training needs to be repeated. There is a maximum of 3 attempts only. If a participant fails to pass the exam after 3 attempts, the VVB/CB shall contact CSI to agree on a training action plan for these individuals.

4.4 Required client relationships

VVB/CB shall have a written legally binding agreement for provision of verification/validation and certification activities with its clients. Prior to entering into a contract, VVB/CB shall check on the Easy-Cert website that the applicant is not already certified/validated/verified based on the standards of CSI. If the operator is already certified/validated/verified by another VVB/CB a transfer of validation/verification or inspection/certification related documents shall be initiated by the operator at the new VVB/CB because an operator cannot be certified/verified/validated by two VVB/CB at the same time. Where subunits apply for a certificate/verification/validation, VVB/CB shall sign a separate contract with the legal entities.

Operators shall be treated equally, no matter which approved CB / VVB they choose. The rules of equality and impartiality apply also to certification and validation/verification as described in the ISO standards. All CBS / VVBs must use the IT-systems that are available by CSI.

Double issuance of credits is not allowed, hence it needs to be checked by the VVB / CB.

5. Desk review / audit

Once the completeness check of the application is finished and the VVB/CB could proof to fulfil all requirements mentioned. A desk review and audit will be scheduled.

The desk review will focus on the following requirements:

- Review details in documents that were handed in with the application.
- All VVB/CB shall maintain a quality management system for ensuring consistent implementation and compliance with the requirements of CSI and its standards including the annexes of the standards. Double issuance of credits is not allowed, hence needs to be checked by VVB/CB.
- In case of changes in the standard or requirements of CSI the QM system shall be updated and an internal audit shall be performed to ensure the proper implementation of the changes.

As a last step of the approval process CSI conducts an audit in order to review the processes documented.

A non-conformity report will be sent to the applicant.

6. Decision on approval / contract

Once all relevant non-conformities from desk review and audit were cleared a letter of approval/endorsement will be sent to the CB / VVB. All requirements have to be fulfilled. All approved VVB/CB comply with the requirements of this document. It is the sole decision of CSI to approve, suspend or cancel the approval status of any VVB/CB.

Additional steps:

- All VVB/CB shall sign a contract with CSI before starting to work as an approved body.
- The endorsed CB/VVB will be published on the CSI Website.

- Validity: The approval of CBs /VVBs has no fixed end date. CSI conducts annual audits to verify ongoing compliance.

7. Monitoring and Re-approval

The VVB/CB has to fulfil the management requirements of ISO 17065 and ISO 17029, that includes: Policies and Responsibilities, Record keeping, Management Review, Internal Audits, Corrective Actions, Actions to address risks and opportunities, documented information.

The VVB/CB shall perform at least once a year an internal audit on the processes related to CSI standards to make sure that those are followed. Additionally witness audits and certification evaluations shall be conducted on a regular basis.

CSI actively monitors the performance of the VVBs and CBs by conducting regular audits. Re-approval audits will take place on a regular basis (2 years). VVBs / CBs must grant CSI and its representatives full access to operator records and facilities. The audit criteria, the standards and the scope will be defined in an auditplan. The auditor checks if the requirements of this document and the submitted documents are fulfilled and if the management system of the VVB/CB meets the requirements of 17029/17065. CSI makes a report about the audit and submits it to the relevant persons, non-conformities will be listed. The VVB/CB has to document root cause analysis and corrective actions in a timely period, and direct observation of verification work. The feedback mechanism from CSI about the performance of the VVBs/CBs helps to improve the work of the VVBs/CBs. Penalties can be imposed.

In addition CBs are supervised by other bodies (e.g. Member States, the European Commission). Certification schemes mandate full cooperation for audits, investigations, and information requests. In multi-national operations, Member States may appoint a lead supervisory body to coordinate oversight activities. There will be a feedback mechanism about the performance of the CBs and VVBs to the Accreditation Bodies.

CSI actively monitors the performance of the individual employees involved in the audit, certification, validation or verification process by reviewing the performance on yearly audits of the VVB / CB including the possibility of witness audits of the personnel. The VVBs / CBs have to ensure continued competence through ongoing training and evaluation. Serious or repeated problems with the VVB / CB might lead to the withdrawal of the approval of an individual employee or the entire VVB / CB.

8. Modification, suspension or revocation of VVB / CB approval

CSI might review, modify, suspend or revoke the approval of the VVB/CB at any time if the full compliance with these requirements are in question. During suspension or revocation, the VVB / CB may not continue to provide services to clients based on CSI standards or sign new contracts to conduct inspections or verifications. Within one month of suspension or revocation of the approval VVB / CB must inform the verified/validated operations with a valid certificate/statement that the VVB/CB has been suspended, their certification, validation or verification status will remain valid. The validity of certificates, validation statements and attestations issued prior to the date of suspension of the VVB / CB is not affected unless CSI will decide otherwise.

An approved VVB / CB may request to voluntarily withdraw its approval for certain scope or as a whole or cancel its contract with CSI in writing. In this case the certificates,

validation, verification statements and attestations of the operators will remain valid until further notice. It is the responsibility of the VVB / CB to inform the clients of the withdrawal and inform them how they can maintain their certification, validation and verification status.

9. Process of audits/certification and/or validation/verification of CBs /VVBs and deadlines

9.1. Requirements related to the audit and validation/verification processes of CBs /VVBs

The various standards/methodologies developed by CSI require audit/certification and/or validation/verification. In case of biochar standards (EBC and WBC) CBs are doing audits and certification, however in case of C-sink standards they do validation and verification.

A VVB/CB shall implement the audit/certification and verification/validation process for CSI standards according to ISO 17029 and/or 17065 before applying for the approval of CSI.

VVB/CB shall independently audit, validate, verify or certify each operator according to the requirements written in the respective standard.

VVB/CB shall have a written legally binding agreement for provision of verification/validation or audit/certification activities with its clients.

Prior to entering into a contract, VVB/CB shall check on the [Easy-Cert website](#) that the applicant is not already certified/validated/verified based on the standards of CSI. If the operator is already certified/validated/verified by another VVB/CB a transfer of validation/verification or audit/certification related documents shall be initiated by the operator at the new VVB/CB because an operator cannot be certified/verified/validated by two VVBs/CBs at the same time. Where subunits apply for a certificate/verification/validation, VVB/CB shall sign a separate contract with the legal entities.

The operator shall accept additional or unannounced audits, from their VVB/CB and CSI. The operator agrees to allow samples to be taken from their operation by CSI or a designated agent or the VVB/CB, when requested for the purposes of product authentication or conformity testing. The costs shall be charged to the client. The operator shall provide all necessary information to conduct an audit (e.g. production or traceability records, invoices, bookkeeping etc.)

Any party wishing to use the CSI brands (e.g., EBC, WBC, Global C-Sink, etc.) and their trademarks and labels shall hold a license agreement with CSI. The VVB/CB shall verify if an applicant has used the trademarks/label without a license or sold products as certified prior to being certified and if needed raise a non-conformity and inform CSI about it.

As the official language of CSI is English the VVB/CB might be requested to translate reports and annexes related to validation/verification and audit/certification into English.

9.2. The process of the work of VVBs consists of:

- Review process and entering into a contractual relationship with the operator by checking:
 - the standard, scope of the project,
 - the available human resources and their competences
 - Impartiality, no conflict of interests
 - regional and technical know-how of staff
 - timing
 - offer
 - sign contract
- Project Design Document (PDD) and validation
 - Operator creates PDD and hands it to VVB, VVB checks it and sends the clean PDD to CSI
 - Carbon Standard International (CSI) starts public consultation (30 days)
 - VVB reviews the PDD
 - VVB creates the report (Template see 12.1)
 - VVB creates the validation statement see (Template, Annex 12.2)

CSI and VVB are engaged in a lively exchange. The VVB conducts CSI, whenever it is necessary. All documents (the validated PDD, Validation Report and Validation Statement) are sent to CSI and published on the website/ [Global C-Sink Registry](#). The project gets the status "validated".

- Audit and verification process
When selecting the auditor of the project the following needs to be considered:
 - the complexity of the project
 - the risk level association with the project
 - the size and location of the facility
 - the type of field work
 - impartiality of the auditor/audit-team, no conflict of interest
 - the language skills needed
 - the number of times an inspector has visited the same operator (maximum 6 times in a row)
- Conducting audit and verification
 - Preparation by studying the technical documents of the operator
 - Checking if the operator has identified and mitigated any potential environmental and social impacts/risks
 - Documentation of the audit, findings and non-conformities in the report in English language based on the checklist, Annex see Template
 - Requesting corrective actions from the client and evaluating them in a timeline
- Review
 - Review has to be taken by persons that have not been involved in the audit/ verification execution. Significant findings have to be identified, resolved and documented. Checking all documentation of audit and findings

- as well as submitted corrective actions (note: major Non-Conformities need to be closed before issuing a statement).
- Take the decision
- Decision and issuing Verification Statements: Based on the decision a verification statement is issued. (See Template 12.4)

CSI and VVB are engaged in a lively exchange. The VVB conducts CSI, whenever it is necessary. All documents (Verification Report, the Finding Report and Verification Statement are sent to CSI and published on the website/ [Global C-Sink Registry](#).

9.3. Deadlines for competing work

Once the client has been endorsed as C-Sink Manager by CSI or has been certified following the Technical pre-audit (System certification) by CSI, he contacts the CB/VVB to submit all relevant information. After the registration of the client is completed and confirmed by the CB/VVB, the CB/VVB has 20 working days - if not otherwise requested by the client – to complete the inspection on site.

The following table shows the deadlines in which the verification/certification work must be completed. The starting point is the moment when the reviewer/certifier receives the corrective actions submitted by the client. The deadline for review/certification describes the period until the review/certification must be done and closed. If the client should submit further documents or information, this period starts again after they have submitted the documents. Deadlines mentioned below must be kept at all times.

Type	Starting point	Deadline for verification/certification decision
Closing onsite audit	The client submitted the corrective actions and i.e. results of analysis or if no non-conformities (NCs) have been issued the date of signing the verification/audit report.	10 working days
Online certification orders	If an online certification/verification (e.g. batch certification) is needed. The order is submitted by the client in IT tools with all necessary and accurate information	within 2 working days

10. Handling of complaints/appeals

VVBs /CBs must operate fair, transparent, and independent, complaint and appeal management systems have to be aligned with ISO 17029 (9.10) / 17065 (7.13). This includes clear procedures for receiving, evaluating, and resolving disputes.

VVBs / CBs are required to create and document the appeals/complaints process to receive, handle, assess, and investigate complaints, and implement necessary corrections and corrective measures.

11. Use of IT tools, Reporting Requirements for CBs / VVBs and keeping records

VVBs /CBs are required to use CSI's proprietary software tools when available and ensure timely, accurate, and English-language reporting of validation and verification data. Both the statements and reports of validation and verification will, subject to commercial confidentiality constraints (e.g. redactions may be necessary on sensitive information), be published on the website.

Additional reporting requirements for CBs/VVBs are defined in the contract between CSI and CB/VVB.

The CB/VVB shall retain records that all process requirements have been fulfilled. The records have to be kept confidential and they have to be kept for 10 years.

12. Annexes, Templates

12.1. Validation Report (Template, issued in English)

Overview

- Name, address of VVB, accreditation symbol
- Standard
- Contact details, company name and address Project ID:
- Validation details
- Version and Date of closing
- Name of validator
- Name of the reviewer
- Findings related to the checkpoint of the checklist, corrective action, date for closing, sanction, status of closing the findings
- Summary of findings
- Date, Place and name of validator
- Number of pages

Objective and Scope of validation

The validation ensures that the requirements and framework conditions of the methodology have been met in the specific project proposal (including its implementation and monitoring plan) and the underlying assumptions are correct.

Criteria for validation

Processors Annex to the Project Design Document (PDD) and supporting documentation are validated along the criteria of Methodology "*Standard, scope*".

Reasonableness of Assumptions and Level of Assurance

The validator can confirm that the assumptions applied by the project comply with the criteria of the standard. The methodology has been defined by the standard holder and does not need further evaluation. The quality of the data used for the estimates are plausible.

Materiality

VVB can confirm that this materiality threshold is reasonable

Team for Validation and their roles

- Name
- Activity
- Role

Means of Validation

Desk / Document Review

Documents, that have been reviewed, also listed in the Annex of the template

Strategic and Risk Analysis – Validation Plan

The following table presents the areas of concerns where specific validation risks have been identified which might result in non-compliances. It determines the core elements that have been considered by the validation plan:

Area of Concern	Identified Risk	Means of Validation
Eligibility		
Implementation of the approved monitoring plan		
Monitoring Plan		
Social Responsibility (for Global Artisan C-Sink)		
Pyrolysis unit (Kon tiki/ TLUD) (for Global Artisan C-Sink)		
Concept understanding (Training)		
Origin of Feedstock, etc. (for Global Artisan C-Sink)		

Sampling Approach and onsite visit

Validation Findings Summary

Any non-conformity identified during the validation process were resolved through the issuance of findings. The types of findings issued by VVB can be categorized into:

Major Non-Conformity: This signifies a major finding with respect to a specific requirement. This type of finding could only be closed upon receipt by VVBs of evidence

indicating that the non-conformity had been corrected. Resolution of all major Non-conformities was a prerequisite to issue a validation statement.

Minor Non-Conformity: This signifies a minor finding with respect to a specific requirement. This type of finding could only be closed upon receipt of evidence indicating that the non-conformity had been corrected.

Observation: An Observation indicates an area that should be monitored or ideally, improved upon. Observations might be an indication of something that could become a non-conformity if not given proper attention. No correction is required for Observations.

Any non-conformity identified during the validation process were resolved through the issuance of findings.

For the summary of the validation findings see annex 1 to this document.

Details on Validation Findings

List of the results and the conclusion

12.2. Validation Statement (Template, issued in English)

VVB creates the validation statement

The statement has to have to following topics:

- Name, address of VVB, accreditation symbol
- Standard, scope
- Contact details, company name and address
- Project ID, Project name
- Validation details: estimated removals
- VVB conducted validation according "Standard, scope of CSI", current version
- Include the decisions made about the claim including the fulfilment of the standard/program, scope
- Date, name and place and unique identification of the statement
- Number of pages

VVB hereby confirms that:

The documentation of the above mentioned operator submitted on DD.MM.JJJJ, version X conforms to the validation criteria according to Standard/Scope, Version XX.

The validation confirmed the accuracy of the client`s activity data and the appropriateness of the applied emission factors in accordance with the *Standard/Methodology, Scope, Version*. All emission factors were verified against credible sources (supplier documentation, national databases, and methodology) and

found to be consistent, evidence-based, and correctly applied in calculating the processing emissions.

List of validated emission factors

According to the standard holder, the validated implementation and monitoring plan forms an integral part of the C-Sink project documentation and will be published together with the PDD and the validation report in the Global C-Sink Registry.

Annexes of validation report:

Annex 1: Summary of the Validation Findings (Chapter in the standard, finding, timeline)

Annex 2: List of the documents reviewed

Annex XX: Additionally for Global Artisan C Sink: List of Producers, Working conditions, etc.

12.3. Verification Report (Template, issued in English)

Overview

- Name, address of VVB, accreditation symbol
- Standard, scope, Version
- Client: name, address, ID
- Project Title, Project ID
- Standard/Methodology, Scope
- Crediting period
- Date of auditing
- Findings related to the checkpoint of the checklist, corrective action, date for closing, sanction, status of closing the findings
- Summary of findings
- Date, place of issue
- Name of person, who prepared the report
- Name of reviewer, finalizes the report
- Number of pages

Introduction

Standard, Scope and Approach

Verification Methodology:

- ***Document Review:***
- ***Site Audit:***
- ***Stakeholder Interviews:***
- ***Emission Cross-Checks:***
- ***Etc.***

Statement of Responsibility

The responsible party is accountable for the preparation and fair presentation of the GHG statement in accordance with the Standard.

The verification team, acting independently and without conflict of interest, is responsible for providing an impartial opinion on the GHG statement, ensuring that the verification process adheres to the CSI C-sinks methodology.

Criteria for verification

Monitoring plan and the C-sink potential are verified along the criteria of Standard/Methodology:

- **Some of the major points of compliance for verification are**
 - ***Carbon sink potential —***
 - ***Mass balance and carbon yield***
 - ***Production sustainability***
 - ***Monitoring methodology compliance***

Materiality

VVB confirms that this materiality threshold is reasonable and does also include the qualitative aspects of the materiality since the data and the data management system is checked at different levels of the project throughout the production and processing of the biochar.

Team for Verification and their roles:

- Name
- Activity
- Role

Means of Verification

Audit and Desk Review

Documents (e.g. PDD)

Evidence-Gathering Procedures

The verification team conducted a comprehensive audit using the following methods:

- Inspection Preparation:
- Onsite audit:
- Biochar Stability Tests:
- Process Emissions Check:
- Carbon Storage Pathways:
- Interviews:
- Cross-checking:

Independent Review

Following the onsite audit, the reviewer reviews the onsite audit further with all the documents available, including:

- Audit Report (Annex of verification report)
- Verification Finding Report (Annex of verification report)
- Onsite audit records and interview notes (memos, annexes)

A complete list of reviewed documents is provided in the annex of the report.

Summary of Verification Findings and Observations

Any non-conformity identified during the verification process were resolved through the issuance of findings. The types of findings issued by VVB can be categorized into:

Major Non-Conformity: This signifies a major finding with respect to a specific requirement. This type of finding could only be closed upon receipt by CERES of evidence indicating that the non-conformity had been corrected. The verification statement can only be issued once all the major non-conformities are resolved.

Minor Non-Conformity: This signifies a minor finding with respect to a specific requirement. This type of finding could only be closed upon receipt of evidence indicating that the non-conformity had been corrected. Sometimes, this non-conformity could be left open for next year's checks by the auditor.

Observation: An Observation indicates an area that should be monitored or ideally improved upon. Observations might be an indication of something that could become a non-conformity if not given proper attention. No correction is required for Observations.

All findings issued by the audit team during the verification process have been closed or stated as minor open findings that need to be clarified during the next audit.

All findings issued during the verification process, and the corrective actions submitted can be found in verification decision of the project (Annex of the report).

12.4. Verification Statement and GHG Summary (Template, issued in English)

VVB creates the verification statement.

Overview:

- Name, address of VVB, accreditation symbol
- Standard, scope
- Contact details, company name and address
- Project ID, Project name
- Verification details: estimated removals
- VVB conducted verification according "Standard, scope of CSI", current version
- Include the decisions made about the claim including the fulfilment of the standard/program, scope
- Date, name and place and unique identification of the statement
- Number of pages

The project has been verified to meet the criteria outlined in the Standard/Methodology, scope, current version. The verified GHG statement, including the reporting period, sources and sinks considered, emissions quantified, secondary effects, and applied methodology, is provided in the attached C-Sink Potential Attestation (Annex) and Verification Statement (Annex).

This report confirms that the project meets all applicable criteria and the GHG statement is free from material misstatement.

Verification Scope

The verification covers the project's physical boundaries, emission sources, baseline scenario, monitoring procedures, and data management systems, ensuring conformance with applicable carbon standards and methodologies

Reviewer's signature
[Reviewer's Name]
[DD.MM.YYYY]

Annexes of verification report:

- Validated PDD
- Verification Finding Report
- Audit Report
- Verification Statement