**Clarifications on carbon removal accounting**

**EBC C-Sink Guidelines**

1. **Restrictions on feedstock (Additional to** [**4000095EN**](https://intranet.easy-cert.com/qm/Shared%20Documents/4000095EN.pdf)**)**

As described in chapter 1.5 of the EBC C-Sink certification standard, purposely grown biomass is only eligible as feedstock if its cultivation did not cause depletion of existing carbon sinks. This means, as also further elaborated in chapters 2.1, that:

* Biomass is not eligible as feedstock, if natural forest were clear-cut for cultivation. The EBC C-Sink standard addresses land use change. (EBC C-Sink, Ch. 1.5)
* Forestry biomass is only eligible if the carbon stock of the managed forest is not diminished. (EBC C-Sink, Ch. 2.4)
* Agricultural biomass is only eligible as feedstock if the agricultural activities did not lead to soil organic carbon depletion. (EBC C-Sink, Ch. 2.1)

All other categories of eligible input biomasses are considered as biogenic waste and therefore carbon neutral.

1. **Alternative purposes of the biochar**

If biochar is produced out of purposely grown biomass, the biomass could also have been considered for other material uses or for energy recovery.

* If material usage of the biomass was considered in the reference scenario, it can generally be assumed that no traceable and permanent carbon sink was created. It is justified to consider the baseline carbon sink as zero.
* The biomass could have been used for energy recovery in the reference scenario. However, pyrolysis as defined and controlled in the EBC must be energy efficient. It always produces usable thermal energy and, in most cases, where purposely grown biomass is used as feedstock, electricity is produced. In EBC certified pyrolysis facilities, biochar is always a co-product of energy production, and usually more energy efficient than biomass combustion.
1. **Baseline**

The baseline scenario for carbon removal accounting is the "business as usual", in which no permanent biochar-based carbon sink is generated, and is considered as zero. The fact that biomass could have been used differently in the baseline scenario, has no impact on the consideration of the baseline as zero. (See Ch. 2 of this document)

The baseline scenario does not contain any underestimations of the climate impact and is therefore considered as conservative.

1. **Leakage**

The EBC C-Sink standard prohibits non-sustainable biomass cultivation, land use change and soil organic carbon depletion - thus, leakage in sense of carbon expenditure outside of the project boundaries is avoided.

It is assumed that activity shifts to biochar production do not cause any leakage emissions (See Ch. 2 of this document).