CARBON STANDARDS
international

WORKING GUIDELINES FOR VVBs AND CBs

Third party validation, verification or certification

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Preamble

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

This document describes the guidelines for the work of Certification Bodies (CBs) and Validation and Verification Bodies (VVBs) to conduct audits, certifications, validations, verifications based on the Carbon Standard International standards.

The endorsement process for VVBs and CBs is written here: Endorsement of VVBs and CBs.

The endorsed VVBs/CBs are published on the website of CSI.

1. Glossary

Audit	Examination of a product, process and service and determining its conformity with standard or guideline requirements.
Carbon Removals and Carbon Farming (CRCF)	Regulation (EU) 2024/3012 of the European Parliament and the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products.
Certificate of compliance	Projects adhering to EU-CRCF receive a certificate of compliance at their validation (certification) in case of a positive outcome. This certificate gets renewed at project verification (re-certification).
Certification	The overall aim of certifying products, processes or services is to give confidence to all interested parties that a product, process or service fulfils specified requirements. Certification of products, processes or services is a means of providing assurance that they comply with specified requirements in standards and guidelines, see ISO 17065.
Certification body (CB)	Certification body: an accredited or recognised independent conformity assessment body that has concluded an agreement with a certification scheme to carry out certification audits and issue certificates of compliance.
Certification scheme	Certification scheme: an organisation that certifies the compliance of activities and operators with the quality criteria and certification rules set out in the CRCF Regulation

Non-conformity	Failure by an operator or a Certification Body (CB) or Validation and Verification Body (VVB) to comply with the rules and procedures established by the standard setting-body (certification scheme), under which they operate.
Validation	Process for evaluating the reasonableness of the assumptions, limitations and methods that support a statement about the outcome of future activities. In the EU-CRCF framework, validations are referred to as certification.
Verification	Process for evaluating a statement of historical data and information to determine if the statement is materially correct and meets one of the Global C-Sink Standard requirements. In the Global C-Sink standards, we distinguish between annual project level verifications, and C-Sink verification conducted throughout the year. In the EU-CRCF framework, annual project verification are referred to as re-certification.
Validation and Verification Body (VVB)	Independent, internationally accredited organization endorsed by Carbon Standards International that does validation and verification of the carbon dioxide removal procedures and C-sink values before the issuance of C-sink certificates. This role is endorsed by CSI following these document Endorsement of VVBs/CBs. In projects under the EU-CRCF, VVBs are referred to as 'certification bodies'.

2. Requirements for CBs and VVBs

Carbon Standards International develops standards and methodologies that certify biochar as a product or serve as the basis for the issuance C-Sink credits. The various standards and methodologies require examination by a third-party. In the case of biochar standards, certification bodies conduct audits and certification. In the case of C-Sinks, validation and verification bodies (VVBs) perform validation and verification, in the Regulation for CRCF they are called certification bodies (CBs). The document Principles of Global C-Sink Standards provides an overview of the work of CSI.

In this document, CSI defines detailed working guidelines for VVBs/CBs on planning and conducting validation, verification, and certification processes, as well as on the preparation of the corresponding reports and statements.

Before applying for CSI approval a VVB/CB must implement the audit, certification and/or verification or validation process for CSI standards according to ISO 17029/14065 and/or 17065. To be approved for projects under EU-CRCF, it must be ensured that the VVB (certification body) conducts audits in accordance with EN ISO/IEC 17021-1 in conjunction with EN ISO/IEC 19011 or the equivalent.

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

The VVB/CB must have a written legally binding agreement for provision of the defined services with its clients.

Prior to entering into a contract, VVB/CB shall check on the Easy-Cert website and Website of Carbon Standards International that the applicant is not already certified or validated/verified. If the client is already certified/validated/verified by another VVB/CB a transfer of validation/verification or audit/certification related documents must be initiated by the operator at the new VVB/CB because an operator cannot be certified/verified/validated by two bodies at the same time.

The operator shall accept additional or unannounced audits, from their VVB/CB and CSI.

In addition for CRFCF: The operator agrees to allow CSI or a designated agent, or the VVB/CB, to take samples from their operation for the purposes of product authentication or conformity testing, when requested. These costs shall be charged to the client. The operator shall provide all the information necessary for an audit, such as production or traceability records, invoices and bookkeeping.

Any party wishing to use the CSI trademarks (e.g. EBC, WBC and Global C-Sink trademarks) must hold an agreement with CSI. The VVB/CB shall verify whether an applicant has used the trademarks/labels without a permission or sold products as certified prior to certification, and shall inform CSI if a non-conformity was identified.

As English is the official language of CSI the VVB/CB is asked to translate reports and annexes related to validation, verification, and/or audit or certification into English.

2.1. Third party validation and verification

For detailed information see also "Principles of Global C-Sink standards".

The document Flowchart and documentation of a C-Sink creation gives an overview how CSI and the VVBs work together.

–Validation of Project Design Document

- Endorsement: VVB (in the CRCF Regulation it is called CB) reviews the project and enters 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
  - environmental, social and ethical know-how of individuals
  - timing
  - offer
  - sign contract

  The following requirements shall be followed in case of projects under EU-CRCF:

  - The operator shall have a document management system
  - The operator shall have an auditable system for safekeeping and reviewing all evidence related to the claims they make or rely on
  - The operator shall accept responsibility for preparing any information related to the auditing of such evidence
  - The operator shall keep all evidence necessary to comply with Regulation (EU) 2025/2358 and Regulation (EU) 2024/3012 for a minimum of 5 years after the end of the monitoring period, or longer if requested by national legislation.

- Project Design Document (PDD) and ongoing validation
  - The Operator creates the PDD and hands it to VVB, VVB checks it and sends the clean PDD to Carbon Standard International (CSI)
  - CSI starts public consultation (30 days)
  - VVB conducts the validation, taking into account following aspects:
    - Review of PDD
    - Identification and examination of internal control systems of the operator, if required by the standard
    - Risk analysis/strategic analysis: Analysis of risk of potential misstatement and overall risk of the project
    - Validation plan, corresponding to the risk analysis and scope and complexity of the project
    - Implementation of validation plan by gathering all evidence, upon result of validation will be based.
    - Request by VVB to provide any missing information, explanation of variation or revision of claims or calculation.
  - Reviewer confirms the result of the validation process
  - VVB creates the report (Template see Annex 3.1)
  - Validation: VVB creates successfully the validation statement, see (Template, Annex 3.2)
  - Projects under EU-CRCF also receive a certificate of compliance with their validation statement. Minimum information to be included in the certificate

of compliance is laid out in Annex II of Regulation (EU) 2024/3013 and in Ch. 3.4 of this document.

CSI and VVB are engaged in a lively exchange. The VVB contacts CSI, whenever it is necessary.
It is responsible for submitting the following documents:

- Submission of PDD, the PDD covers all aspects of both the activity plan and monitoring plan according to EU-CRCF.
- Submission of audit reports and validation and verification statements; in the EU-CRCF framework, validations are referred to as certification; the resulting validation statement as certificate of compliance; annual project verifications are referred to as re-certification
- Submission of finding reports
- Cooperating with CSI during internal monitoring activities.
- Implementing corrective actions when requested by CSI.

All documents (PDD, Validation report, Validation statement) are sent to CSI for final approval and published on CSI's website within 5 business days, see Global C-Sink Registry.

The project gets the status "validated".

For some C-Sink standards and projects, such as the ones in compliance with EU-CRCF, an on-site audit by the VVB is required for the validation in order to reasonably assure the effectiveness of the project. In these cases, the validation audit can be combined with the project verification audit.

Project verification: For detailed information see also "Principles of Global C-Sink standards"

- The operator creates the monitoring report and hands it to the VVB. The monitoring report shall include
  - data monitored according to the monitoring plan in the PDD
  - necessary information relating to the calculation of the C-Sink
  - relevant information on the compliance of the project with the liability and sustainability criteria according to the relevant C-Sink standard
  - information regarding C-Sinks and any case of reversals.

- The project verification involves an audit frequency according to the standard conducted by the VVB:
  The following needs to be considered when the VVB selects the auditor of the project:
  - the complexity of the project
  - the risk level association with the project
  - the size and location of the facility
  - the national legislations
  - 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 Examination of internal control systems of the operator, if required by the standard
  - Risk analysis: Analysis of risk of potential misstatement and overall risk of the project
  - Verification plan, corresponding to the risk analysis and scope and complexity of the project
  - Implementation of verification plan by gathering all evidence upon result of verification will be based.
  - Request by VVB to provide any missing information, explanation of variation or revision of claims or calculation.
  - Verification of accuracy of data provided by 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 (see Template Annex 3.3.)
  - Requesting corrective actions from the client and evaluating them in a timeline

- **Review**
  - The review of the project must be carried out by individuals who were not involved in the execution of the audit. Significant findings must be identified, resolved and documented. The reviewer checks all the documentation and findings of the audit as well as submitted corrective actions (note: major Non-Conformities need to be closed before issuing a statement).
  - Take the decision

- **Verification:**
  - Decision and issuing Verification Statements: Based on the decision a verification statement is issued. (See Template 3.4)
  - Projects under EU-CRCF get their certificate of compliance withdrawn in case of failure of the annual project verification.

CSI and VVB are engaged in a lively exchange. The VVB conducts CSI, whenever it is necessary.

All documents (Monitoring report, Verification report, Verification statement) are sent to CSI for final approval and published on CSI's website within 5 business days, see Global C-Sink Registry.

2.2. Deadlines for completing services

Once the client has been endorsed as a C-Sink Manager by CSI, or certified following a technical pre-audit (system certification) by CSI, they contact the CB/VVB and submit all relevant information. Once the client has been registered and confirmed by the CB/VVB,

the CB/VVB has 20 working days - unless otherwise requested by the client – to conduct the on-site audit.

The following table shows the deadlines for completing the verification/certification work must be completed. The starting point is the moment when the reviewer/certifier receives the client`s submitted corrective actions. The review/certification deadline describes the period until the review/certification must be completed and closed. If the client submits further documents or information, this period begins again once the documents have been submitted. The deadlines mentioned below must be adhered to at all times.

Type	Starting point	Deadline for verification/ certification decision
Closing onsite audit	The client submitted the corrective actions, i.e. the results of the analysis, or, if no non-conformities (NCs) have been issued, the date on which the verification/audit report was signed.	15 working days
Online certification orders	If an online certification or verification is required (e.g. batch certification). The client submits the order in IT tools with all necessary and accurate information	duration for batch certification: 2 working days duration for C-sink verification

3. Annexes, Templates

The following templates are the minimum requirements that must be used by VVBs/CBs. It is essential that higher requirements, if they are in place, are recognised.

3.1. Validation Report (Template, issued in English)

Overview

- Name, address of VVB, contact information, logo of VVB
    - In case of accreditation by a national body or recognition by competent authorities: Accreditation/recognition symbol, standard, scope and date of recognition
- Standard, version, scope of validation
    - In case of projects under EU-CRCF: CRCF methodology and legal reference.
- Operator information: Contact details, company name and address, Project ID
    - For projects under EU-CRCF: Report ID; geographical locations of the activity or activities, including longitude and latitude coordinates
- Date of audit, duration and itinerary of validation

  - Information on process: Sites audited, audit method (risk assessment and sampling basis, stakeholder consultation), certification of other certification schemes or standards; GHG data type
  - 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 validation findings and observations
- Date, place and name of validator; stamp and/or signature of issuing party
- 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. According the Sanctions Regulations the types of findings issued by VVB can be categorized into:

Critical Non-Conformity: a critical non-conformity shall consist of a breach of the standard owner`s/certification scheme's rules or procedures, such as fraud, irreversible non-conformity, or a breach that jeopardises the integrity of the certification scheme.

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.

Expected C-Sinks:
Must be included for projects under EU-CRCF

Details on Validation Findings
List of the results and the conclusion

Outcome of certification audit (relevant to projects under EU-CRCF)
one of the following outcomes of the audit shall be stated:

- certificate of compliance valid from/to dates (and date certified if applicable)
- list of non-conformities identified with applicable timeline for their remediation

3.2. Validation Statement (Template, issued in English)

VVB creates the validation statement.

The statement has to have to following topics:

- Name, address of VVB, contact information, accreditation/recognition symbol (in case of accreditation by a national body or recognition by competent authorities).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 herby 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 Standard: List of Producers, Working conditions, etc.

3.3. Verification Report (Template, issued in English)

Overview

- Name, address of VVB, contact information, logo of VVB, accreditation symbol
    - In case of accreditation by a national body or recognition by competent authorities: Accreditation/recognition symbol, standard, scope and date of recognition
- Standard, version, scope of verification
    - In case of projects under EU-CRCF: CRCF methodology and legal reference.
- Client/Operator: name, address, contact details, ID
    - For projects under EU-CRCF: Report ID; geographical locations of the activity or activities, including longitude and latitude coordinates
- Project Title, Project ID Standard/Methodology, Scope
- Date of auditing, duration and itinerary of verification
- Information on process: Sites audited, audit method (risk assessment and sampling basis, stakeholder consultation), certification of other certification schemes or standards; GHG data type
- Crediting period
- Findings related to the checkpoint of the checklist, corrective action, date for closing, sanction, status of closing the findings
- Summary of verification findings and observations
- Date, place and name of validator; stamp and/or signature of issuing party
- Name of person, who prepared the report
- Name of reviewer, who finalized 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 reviewed 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 Annexes of the report.

Summary of Verification Findings and Observations

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

Critical Non-Conformity: a critical non-conformity shall consist of a breach of the standard owner`s/certification scheme's rules or procedures, such as fraud, irreversible non-conformity, or a breach that jeopardises the integrity of the certification scheme.

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 VVB of evidence indicating that the non-conformity had been corrected. An unmodified 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).

Outcome of re-certification audit (relevant to projects under EU-CRCF)
one of the following outcomes of the audit shall be stated:

- certificate of compliance valid from/to dates (and date certified if applicable)
- list of non-conformities identified with applicable timeline for their remediation

Verified C-Sinks:
Must be included for projects under EU-CRCF .

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

VVB creates the verification statement.

Overview:

- Name, address of VVB, contact information, accreditation symbol (in case of accreditation by a national body or recognition by competent authorities)
- 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

3.5. Minimum information to be included in the certificate of compliance

Minimum information to be included in the certificate of compliance is laid out in Annex II of Regulation (EU) 2024/3013. The articles mentioned hereinafter refer to the EU regulation:

(a) the name and type of the activity, including practices and processes, and the name and contact details of the operator or group of operators;

(b) the location of the activity, including the geographically explicit location of the activity boundaries, respecting 1:5 000 mapping scale requirements for the Member State;

(c) the duration of the activity period, including the start date and end date;

(d) the name of the certification scheme;

(e) the name, address and logo of the certification body;

(f) the unique number or code of the certificate of compliance;

(g) the place, date of issuance and validity period of the certificate of compliance;

(h) a reference to the applicable certification methodology referred to in Article 8;

(i) the permanent net carbon removal benefit referred to in Article 4(1), the temporary net carbon removal benefit referred to in Article 4(2), point (a), the net soil emission reduction benefit referred to in Article 4(2), point (b), or the temporary net carbon removal benefit referred to in Article 4(5);

(j) carbon removals under the baseline referred to in Article 4(1), point (a), in Article 4(2), point (a)(i), or in Article 4(5), point (a); or soil emissions under the baseline referred to in Article 4(2), points (b)(i) and (iii);

(k) total carbon removals referred to in Article 4(1), point (b), in Article 4(2), point (a)(ii), or in Article 4(5), point (b); or total soil emissions referred to in Article 4(2), points (b)(ii) and (iv);

(l) the increase in direct and indirect GHGassociated emissions referred to in Article 4(1), point (c), in Article 4(2), point (a)(iii), in Article 4(2), point (b)(v), and in Article 4(5), point (c);

(m) a breakdown by gases, sources, carbon sinks and stocks with regard to the information referred to in points (j), (k) and (l);

(n) the duration of the monitoring period of the activity;

(o) the amount of biomass used and proof of its compliance with the minimum sustainability requirements referred to in Article 7(3);

(p) any sustainability co-benefits referred to in Article 7;

(q) for carbon farming, co-benefits referred to in Article 7(2);

(r) a reference to any other international or national certification, including the unique number or code of the certificate of compliance;

(s) the type of liability mechanism, contribution of the activity to the mechanism and the liable natural or legal person;

(t) the quantity and validity of certified units;

(u) any uncertainties in the quantification of carbon removals and soil emission reductions in accordance with Article 4(12).