

SANCTIONS REGULATIONS

Version 2026



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Sanctions Regulations

General provisions and procedures

The primary aim of sanctions is to resolve the problem/non-conformities, ensure equal treatment, send a clear signal to the industry and consumers, and prevent recurrence.

General explanations regarding the application of the sanctions regulations

The Sanctions Regulations apply to the Global C-Sink Standard family of Carbon Standards International AG and are applied to all registered customers. The sanctions described, together with the measures listed in the sanctions catalogue, apply. The deadlines associated with the measures are indicative and may be adjusted by the certification bodies, validation and verification bodies and/or by Carbon Standards International AG depending on the situation.

The product of certification based on the Global C-Sink Standards is the C-Sink registered in the Global C-Sink Registry and the associated emissions portfolio (see [Principles of Global C-Sink Standards](#), 7.5). Under the Global C-Sink Standards, further requirements may be imposed on the carbon-containing material, which has a direct impact on the social, environmental and climatic integrity of the C-Sink product.

The catalogue of sanctions specifies the respective minimum basic sanction for each violation. The definition of basic sanctions is set out in Chapter 2.1. They are divided into project verification and C-Sink verification levels, both of which are interdependent through reciprocal conditions.

In addition, in individual cases where product quality and the prevention of deception are paramount, further sanctions, known as additional sanctions, are listed in the second column. The explanation of the additional sanctions can be found in Chapter 2.2. These additional sanctions are not mandatory, but rather case-specific options to be applied in combination with the basic sanctions. There remains a certain degree of discretion in certification, verification and the imposition of sanctions (particularly in cases of repeat breaches).

Violations of the Principles of Global C-Sink Standards and the individual Global C-Sink Standards are recorded in the audit report during the annual audit. Extraordinary reports of non-conformity and complaints from third parties (in accordance with [the Principles of Global C-Sink Standards](#), 8) are verified by the certification bodies, validation and verification bodies and/or Carbon Standards International AG and subsequently communicated to the registered client in writing. If a substantiated external allegation or a critical finding identified by the auditor indicates a potentially significant risk to the integrity of validation or verification activities, or to product or project integrity, the validation or verification body (VVB)/certification body shall immediately perform a documented risk assessment and, where a significant risk is confirmed,

impose a temporary hold on all affected activities. If the certifier does not comply with the auditor's assessment, the hold may be lifted. In all other cases, the VVB/CB shall submit, within five (5) working days, a substantiated report outlining the facts, scope, root cause analysis and risk assessment. Carbon Standards International (CSI) shall, within two (2) working days, decide whether to lift or maintain the hold. Where the hold is maintained, the VVB/CB shall submit a complete verification report, including the assessment of the non-conformity and corrective actions, within a further three (3) working days; justified extensions may be granted by CSI.

If the registered customer identifies a breach of the Global C-Sink Standards outside the annual audits, they are obliged to take immediate corrective action and report this to CSI or the VVB/CB. The registered customer must report the loss of carbon-containing material represented by the C-Sink in the Global C-Sink Registry to Carbon Standards International within 1 working day (in accordance with Principles of Global C-Sink Standards, 7.1.6).

1. Definition of terms

Breach or non-conformity	A breach or non-conformity occurs when a provision of the Global C-Sink Standards or the Principles of Global C-Sink Standards is not complied with. Various types of non-conformities are listed in the sanctions catalogue.
Product	The product of certification under the Global C-Sink Standards is the C-Sink registered in the Global C-Sink Registry and the associated emissions portfolio (see Principles of Global C-Sink Standards , 7.5). Under the Global C-Sink Standards, further requirements may be imposed on the carbon-containing material, which has a direct impact on the social, environmental and climate integrity of the C-Sink product.
Product integrity	A product is considered to have integrity if the characteristics of the certified C-Sink product, including the requirements (e.g. origin, composition, form) for the carbon-containing material, fully comply with the requirements of the Principles of Global C-Sink Standards and the individual Global C-Sink Standards. The certified C-Sink in the register is an accurate representation of a physical C-Sink, and the production emissions have been correctly recorded and offset. The integrity of a product is compromised if there is a discrepancy that leads to a material deviation between the registered C-Sink and its physical counterpart. A deviation of 5% is considered material in this context.
Repeat breaches	A repeat breach is defined as the same breach occurring multiple times or the failure to comply with the same requirement within two consecutive annual audits. In the event of a repeat breach, the sanction level higher is assigned.

1.1. Terminology used by the EU's Carbon Removals and Carbon Farming (CRCF) Regulation

The sanctions catalogue uses the terminology of Carbon Standards International in accordance with the Principles of Global C-Sink Standards. The meanings of these terms in the context of the CRCF can be found in the table.

EU-CRCF	Global C-Sink Standards
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Activity	Project
Operator	Activity proponent
Certification body	Validation and verification body
Certification, certification audit	Validation
Re-certification, recertification audit	Project verification
Corresponds to: Certification of new activity	Re-validation

2. Sanctions

The basic and additional sanctions are described in detail in the following chapters.

The additional types of sanctions – contractual penalties, mandatory consultancy and termination of contract – are listed in the sanctions catalogue only in exceptional cases, as their application depends heavily on the specific circumstances: in principle, they may be imposed by Carbon Standards International AG on the basis of major or critical non-conformities, depending on the assessment of their severity.

The sanctions catalogue is not exhaustive. Violations not described herein will be assessed at our discretion and, where appropriate, added to the sanctions catalogue

2.1. Basic sanctions

The basic sanctions are based on the principle of product integrity and are imposed for each individual non-conformity. A distinction must be made here between two levels of sanctions: the project level and the product level.

The validation and verification bodies/certification bodies, as the originating parties, determine the basic sanctions for each individual violation. If the standard body identifies critical or major non-conformities during internal monitoring or quality control outside the annual certification (validation/verification) activities, it shall have its full immediate impact, while the identification of additional minor non-conformities shall have no direct impact on the project, but be considered during the next regular certification (validation/verification) activity.

The measures to be taken by the customer as a result of a sanction can be classified into two categories: request for corrective measures and request for further information.

Abbreviations: CB = Certification Body/Bodies; VVB = Validation and Verification Body/Bodies; CSI = Carbon Standards International AG and certification scheme; NC = non-conformity; PoGCS = Principles of Global C-Sink Standards; GBCS = Global Biochar C-Sink Standard

Level Project validation and verification

Category	Definition	Impact	Deadline for implementation
Observation	A deviation from the Global C-Sink Standard rules that has no direct impact on product quality, but does not correspond to the basic principle of the standard and may no longer be permissible in the future.	An Observation indicates an area that should be monitored or, ideally, improved upon. Observations may be an indication of something that could become a non-conformity if not given proper attention. No immediate correction is required for Observations.	-
Minor non-conformities	A violation of the Global C-Sink Standard rules or procedures that has a limited impact, constitutes an isolated or temporary lapse, and shall not result in a fundamental systemic failure if not corrected. Existing precautionary measures are proportionate and appropriate, and the self-monitoring system is effective. A traceability system is in place.	Closure of a finding is not a prerequisite for the completion of the verification process A non-conformity can only be formally closed once objective evidence is available demonstrating that corrections and corrective actions have been effectively implemented. If the finding is not effectively addressed and cannot be closed during the subsequent audit, it shall be escalated (e.g. reclassified	Corrective measures must be implemented immediately, and the effectiveness of these actions shall be verified at the latest during the next annual audit.

		as a major non-conformity) in accordance with the VVB's procedures and risk-based approach.	
Major non-conformities	A violation of the Global C-Sink Standard rules or procedures that is potentially reversible and repeated and that reveals systematic problems, or aspects that alone, or in combination with further non-conformities, may result in a fundamental systemic failure. Major non-conformities include the following: (a) systematic problems with reported GHG data, such as incorrect documentation identified in more than 10% of the claims included in the representative sample; (b) failure by an operator or a group of operators to declare their participation in other carbon removal certification schemes during the certification process; (c) failure to provide relevant information to the certification body, such as the information required for the purposes of an audit. Precautionary measures are not proportionate and appropriate, and	Corrective actions shall be initiated within a maximum of two weeks, in order to allow the verification process to continue. Major non-conformities can only be closed upon receipt and evaluation of objective evidence demonstrating that the non-conformity has been corrected and that corrective actions have been effectively implemented. A positive verification statement can only be issued once all major non-conformities have been fully resolved. If the non-conformity is not closed within the defined timeframe, it shall be escalated to a critical finding in accordance with the VVB's procedures and risk-based approach. If the non-conformity is not closed, no verification at the C-Sink level can take place. If a major non-conformity remains unresolved for more than 90 days, the current certification will be suspended, and no new certificate will be issued until the non-conformity has been closed.	2 weeks

	self-monitoring is not effective. A traceability system is in place, enabling the affected carbon sinks to be located.		
Critical non-conformities	A critical non-conformity shall consist of a breach of the certification scheme's rules or procedures, such as fraud, irreversible non-conformity, or a breach that jeopardises the integrity of the certification scheme. Critical non-conformities include, but are not limited to, the following: (a) non-conformity with the relevant C-Sink Standard or the assumptions underlying the C-Sink calculation, such as the baseline and the 'do no significant harm' principle towards the environment (in accordance with the quality criteria set out in Articles 4 to 7 of Regulation (EU) 2024/3012); (b) deliberate misrepresentation of the activity description; (c) falsification of greenhouse gas (GHG) or C-Sink data. Precautionary measures are not proportionate and appropriate, and the self-monitoring is not effective. This includes the intentional omission of information leading to incomplete records, or if the operator refuses the control body access to premises	A critical finding indicates a serious and immediate risk to the integrity of the verification process or a fundamental failure to meet applicable requirements. Immediate action is required. Notification to CSI is mandatory. Critical non-conformities lead to the (temporary) suspension of the project certification. Verification activities shall not continue, and no statement of conformity shall be issued until the non-conformity has been fully rectified. Depending on the severity and impact, additional measures may be required, such as Revocation of C-Sinks. The non-conformity can only be closed upon receipt and evaluation of objective evidence demonstrating that effective correction and corrective actions have been implemented and that conformity has been fully restored. If the effectiveness of the implemented corrective actions cannot be reliably verified based solely on documented evidence, it shall additionally be assessed whether an additional on-site follow-up audit is required before certification can be maintained or reinstated.	2 weeks

	subject to controls, or to its accounts, including financial records, or refuses to allow the control body to take samples.	If the non-conformity is not closed, no verification at C-Sink level can take place.	
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Level C-Sink Validation and Verification

C-sinks can only be verified if there are no open major or critical non-conformities at project level.

Category	Definition	Impact	Example
Observation	A deviation from the Global C-Sink Standard best practices that has no direct impact on the C-Sink properties but does not correspond to the basic idea of the standard and may no longer be permissible in the future.	An observation indicates an area that should ideally be improved. Observations may be an indication of something that could become a non-conformity if not given proper attention. It can also be used to raise awareness of criteria to be introduced in the future. No immediate correction is required for observations.	Step-by-step specification of the required evidence: e.g. Matrix-specific documentation of the action points in the Carbon Storage Attestation was not yet mandatory in 2024 and resulted in a comment, whereas it became mandatory in 2025.

Minor non-conformities	A deviation from the Global C-Sink Standard rules and the Principles of Global C-Sink Standards, Chapter 7, which has no significant impact on the properties of the C-Sink but constitutes a minor deviation from the required documentation or format.	Closure of a finding is not a prerequisite for the completion of the verification process However, corrective measures must be implemented immediately, and the non-conformity should not occur during the next C-Sink verification request.	A single Carbon Storage Attestation is missing from the C-Sink bundle.
Major non-conformities	A deviation from the Global C-Sink Standard rules and the Principles of Global C-Sink Standards, Chapter 7, which has a significant impact on the properties of the C-Sink due to systematic problems with reported GHG data, such as incorrect documentation identified in more than 10% of the C-Sink bundle submitted for verification. It also covers cases where the C-Sink properties cannot be verified due to insufficient evidence, where it does not meet environmental requirements, where it does not meet the procedural requirements or where it has not yet met the certification conditions (e.g., where emissions have not been offset).	A major finding indicates that the C-Sink or C-Sink unit cannot be verified based on the submitted data. In the event of missing data: Additional data may be submitted within two (2) weeks. The C-Sink can then be verified. Otherwise, the application will be rejected, and the C-Sink can be resubmitted for verification. If corrections to the GHG or other submitted data are required, the application will be rejected immediately, and the C-Sink can be resubmitted for verification. In non-rectifiable cases, e.g. application to the wrong matrix, no resubmission is permitted and the C-Sink material may not be used for C-Sink verification anymore. However, there is no negative impact on other C-Sinks in the project or on the project design, so this does not constitute a critical non-conformity.	- Carbon Storage Attestation is missing in more than 10% of the C-Sink bundle. - Monitoring report, annex to the monitoring report is missing or does not match the application - Retirement certificate for non-compensable CH₄ emissions is missing

Critical non-conformities	A critical non-conformity shall consist of a violation of the certification scheme's rules or procedures, such as fraud, irreversible non-conformity, or a violation that jeopardises the integrity of the certification scheme. Critical non-conformities include, but are not limited to, the following: (a) Submission of C-sinks for verification that have already been credited (under Global C-Sink Standards, or another carbon registry, as well as violations of corresponding adjustments); (b) fabrication of evidence (c) falsification of greenhouse gas (GHG) or C-Sink data.	A critical finding indicates that the C-Sink cannot be verified based on the submitted data and leads to a freeze of the C-Sink project. It must be resolved before the project can issue or trade further C-Sinks again.	Falsification of greenhouse gas (GHG) or C-Sink data.

2.2. Additional sanctions

Code	Sanction type	Definition
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FIF	Follow-up inspection subject to a fee	Depending on the situation, the follow-up inspection must be carried out with or without prior notice.
S	Product suspension	The product suspension is imposed on a specific product batch. The suspension may include a halt to production, a halt to dispatch and a product recall. An additional follow-up inspection (FIF), subject to a fee, should be considered.
C	Contractual penalty	Subject to the principles of proportionality and taking into account the company's profitability, contractual penalties may be imposed depending on the severity of the breach. Contractual penalties are imposed, among other things, in cases of enrichment and where there is a risk to CSI's reputation.
FBC	Fee-based consultation	A chargeable consultation may be imposed in the event of repeat breaches.
T	Termination	Upon termination of the licence or brand usage agreement, marketing using the CSI trademarks is prohibited.
ANG_V	Exemption	An exemption must be obtained from the CSI.
RA	Revoking Approval	Revoking previous approval issued by CSI.
M_V	Action plan	An action plan with checkpoints must be drawn up and approved by the VVB.
M_C	Action plan	An action plan with checkpoints must be drawn up and approved by CSI.

TH	Temporary hold	The validation or verification body (VVB)/certification body shall immediately perform a documented risk assessment and, where a significant risk is confirmed, impose a temporary hold on all affected activities. VVB/CB shall submit, within five (5) working days, a substantiated report. Carbon Standards International (CSI) shall, within two (2) working days, decide whether to lift or maintain the hold.
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1. Catalogue of sanctions for Project validation

Co de	Scope of control	Deficiencies/Non-conformities	Measure	Section of the C-Sink Standard or Principles of Global C-Sink Standards	Deadline	Basic sanction	Additional sanction
PV a.1	Location	The actual project location is not correctly reported in the PDD and does not correspond to the actual conditions on-site as well as planned business development.	Request for corrective measures: Adapt PDD.	Section 6.4.5. Project Validation and 6.2.1. Project Design Document of PoGCS	90 days	major	
PV a.2	Monitoring	The monitoring plan is not considered sufficient to evaluate the	Request for corrective measures: Strengthen Monitoring Plan.	Section 6.4.5. Project Validation of PoGCS: "During project validation [...] the sufficiency of the	90 days	major	

		monitored parameters.		individual monitoring parameters are validated."			
PV a.3	Boundary	Not all relevant emissions are considered within the scope of the boundaries for the GHG-related activity.	Request for corrective measures: Redefine project boundaries.	Section 5.4 and 6.2 of PoGCS	90 days	major	
PV a.4	Boundary, Carbon quantification	Influence of project in terms of activity shifts or market transformation beyond it's borders is likely but not reflected in the leakage assessment.	Request for corrective measures: Project proponent shall revise PDD and execute leakage assessment and provide additional proof. If it has been identified that the project leads to activity shifts or market transformations, the project proponent shall monitor and quantify the identified leakage. The determined leakage emissions are considered in the calculation of resulting C-Sink.	Section 5.4 and 6.2 of PoGCS	90 days	major	

2. Catalogue of sanctions for Project verification

Co de	Scope of control	Deficiencies/Non-conformities	Measure	Section of the C-Sink Standard or Principles of Global C-Sink Standards	Deadline	Basic sanction	Additional sanction
PV e.1	Process	PDD validation is pending, in progress, has not finished or published.	PDD must be validated and published on the project page in the Global C-Sink Registry	Section 6.4.5. and 6.4.6 of PoGCS	-	major	
PV e.2	Data collection	Failure to provide relevant information to the certification/verification body.	Request for further information: Proofs/Documents must be provided.	Section 6.4.6 of PoGCS	2 weeks	major	
PV e.3	Data collection	The measuring instruments were not calibrated, but they were handled with care, and random checks confirm that they are functioning correctly.	Start following requirements on calibration.	Section 6.2.1 of PoGCS		minor	
PV e.4	Data collection, Carbon	The measuring instruments were not calibrated, they were not handled	Immediate calibration of all measuring instruments. Analysis and correction of validated C-sink data, as well	Section 6.2.1 of PoGCS	2 weeks	major	

	quantification	with care, and there is reasonable suspicion that the recorded values differ from the actual values.	as analysis and correction of the impact on associated emissions and correction in the emissions portfolio.				
PV e.5	Boundary	Not all relevant emissions are considered within the scope of the boundaries for the GHG-related activity.	Request for corrective measures: If project boundaries are not correctly reflected in the PDD and monitoring plan, PDD must be revised and handed in for re-validation. GHG-Emissions monitoring and calculation must be corrected to reflect the actual project boundaries. Resulting associated emissions in the Emission Portfolio must be compensated.	Section 5.4 of PoGCS	2 weeks	major	FIF
PV e.6	Feedstock, methane, boundaries, technology, Carbon quantification	There are major deviations between the project description in the PDD and the conditions on-site that are listed in https://www.carbon-standards.com/docs	Request for corrective measures: PDD must be revised and handed in for re-validation. GHG-Emissions monitoring and calculation must be corrected to reflect the actual project boundaries. Resulting associated emissions in the	Chapter 6.6. and 7.1.2 of PoGCS	2 weeks	major	FIF

		s/transfer/4000228EN.pdf	Emission Portfolio must be compensated.				
PV e.7	Feedstock, methane, boundaries, technology	There are deviations between the project description in the PDD and the conditions on-site that have no material influence on the project outcome.	PDD must be revised and handed in for re-validation.	Chapter 6.6. of PoGCS		minor	FIF
PV e.8	Process	Operator does not hold valid operational license for project location.	Request for further information: Provide operational license for project location. Temporary suspension of the project validation and C-Sin verifications until operational license is presented.	Chapter 6.1. of PoGCS		critical	

3. Catalogue of sanctions for C-Sink verification

Code	Scope of control	Deficiencies/Non-conformities	Measure	Section of the C-Sink Standard or Principles of Global C-Sink Standards	Deadline	Basic sanction	Additional sanction
CV e.1	Carbon quantification	Methane emissions are not accounted correctly with a level of materiality of above 5%	Request for corrective measures: The C-Sink is rejected. A conservative default value may be confirmed by CSI. Methane emissions must be compensated before C-Sink request can be handed in again.	Chapter 3 of Principles of Global C-Sink Standards		major	M_C
CV e.2	Carbon quantification	Methane emissions are not accounted correctly with a level of materiality of below 5%	Request for corrective measures: Methane emission tracking must be improved for further C-Sinks and be in line with the respective C-Sink Standard.	Chapter 3 of Principles of Global C-Sink Standards		minor	
CV e.3	Carbon quantification	Fossil emissions are not accounted correctly with a	Request for corrective measures: The C-Sink is rejected. C-Sink Standards and monitoring plan	Chapter 3 of Principles of Global C-Sink Standards		major	M_V

		level of materiality of above 5%	must be followed for GHG monitoring. C-Sink request may be handed in again if additional documentation can be provided to determine the emissions within the level of materiality of 5%.				
CV e.4	Carbon quantification	Fossil emissions are not accounted correctly with a level of materiality of below 5%	Request for corrective measures: GHG emission tracking shall be improved for further C-Sinks and be in line with the respective C-Sink Standard.	Chapter 3 of Principles of Global C-Sink Standards		minor	
CV e.5	Quality, Carbon Quantification	Not enough evidence on composition of a C-Sink unit (bundled) and the properties of the individual C-Sinks provided in Monitoring Report and its annex to verify the individual C-Sinks.	Request for further information: Provide more evidence on individual C-Sink. Provide deeplink to dMRV system.	Section 7.1.1. and 7.1.3 of Principles of Global C-Sink Standards	2 weeks	major	
CV e.6	Integrity	Submission of C-sinks for verification that have already been credited (under Global C-Sink Standards, or	Immediate rejection of the respective C-Sink requests. Analysis of the causes of the tracking system's malfunction, resolution of the issue, and	Section 6.7 of PoGCS Section 7.3.1 of PoGCS	2 weeks	critical	FIF, FBC, TH, M_V

		another carbon registry, as well as violations of corresponding adjustments);	exclusion of intentional deception.				
CV e.7	Integrity	Reasonable suspicion of Fabrication of evidence or falsification of greenhouse gas (GHG) or C-Sink data	A temporary hold on all affected activities. These deep-seated concerns must be addressed and resolved.	-		critical	TH, C, S
CV e.8	Process	The bundling of C-Sinks into the C-Sink Unit does not meet the defined rules.	C-Sink request is rejected. VVB shall provide specification of rule violation. C-Sinks can be re-bundled and be re-submitted for verification.	Section 7.1.1 of PoGCS		major	
CV e.9	Location, Monitoring	The GPS data of the final C-sink location is not plausible.	Request for further information: Operator to provide plausible information/explanation. Otherwise C-Sink is rejected.	Section 7.1.3 of PoGCS	2 weeks	major	
CV e.10	Monitoring	The date of C-sink establishment is not plausible.	Request for further information:	Section 7.1.3 of PoGCS	2 weeks	major	

			Operator to provide plausible information/explanation. Otherwise C-Sink is rejected.				
CV e.1 1	Process	Emissions identified during the project verification, or the emissions portfolio, were not offset by the deadline.	Request for corrective measures: Operator to compensate Emission Portfolio. Otherwise C-Sink is rejected.	Section 7.1.2 of PoGCS	2 weeks	major	FBC
CV e.1 2	Monitoring	The C-Sink request was handed in before the date of C-sink establishment. The CSA confirms a planned application but is not signed after the application to the matrix.	Request for further information: Operator to provide plausible information/explanation and corrected CSA. Otherwise C-Sink is rejected.	Section 7.1.3 of PoGCS	2 weeks	major	
CV e.1 3	Integrity	No confirmation of the owner of the C-Sink material that the C-Sink value will not be claimed in any other carbon accounting program. (E.g. confirmation in CSA missing)	Request for further information: Provide confirmation that the C-Sink value will not be claimed in any other carbon accounting program.	Section 7.3.1 of PoGCS	2 weeks	major	

4. Sanctions Catalogue Global Biochar C-Sink Standard

4.1. Project Validation Audit

Code	Scope of control	Deficiencies/Non-conformities	Measure	Section of the C-Sink Standard (GBCS) or Principles of Global C-Sink Standards (PoGCS)	Deadline	Basic sanction	Additional sanction
GB CS .P Va .1	Feedstock	The biomass does not match the specified biomass in PDD.	Request for corrective measures: PDD must be revised (chapter Feedstock and all resulting assessments (additionality, GHG monitoring plan, ...)) and handed in for re-validation.	Section 6.4.5. Project Validation of PoGCS Chapter 5 of GBCS	2 weeks	major	
GB CS .P Va .2	Baseline, Additionality	Baseline assessment underestimated natural C-Sinks and feedstock sourcing does not comply with the safety measures. The additionality of the project is not ensured.	Request for corrective measures: Redesign project.	As per PoGCS, ch. 6.2: "For each project, the additionality of carbon removal must be ensured. It must be demonstrated that the removal would not have been achieved without the project by	3 months	critical	

				means of following criteria: ☐ The carbon removal activity is not legally mandated. ☐ The carbon removal activity is not common practice ☐ The carbon sink is superior to the baseline scenario" Safety measures given in chapter 5.3 of GBCS.			
GB CS .P Va .3	Biochar quality	Production process is not expected to meet criteria for EBC certification as production process is not stable.	Request for corrective measures: Adjust production processes. Implement quality assurance measures.	Chapter 9.1 of GBCS	2 weeks	major	
GB CS .P Va .4	Biochar quality	Production unit does not meet criteria for EBC certification.	Request for corrective measures: Install new production unit.	Chapter 9.1 of GBCS		critical	
GB CS .P	Quantification	Biochar processing is performed by producer but	Request for further information:	Section 6.2. of PoGCS		minor	

Va .5		monitoring plan (chapter 5.1.1) nor a PDD Processor Annex is not provided.	Provide monitoring plan (chapter 5.1.1) or a PDD Processor Annex.	"Some Global C-Sink Standards allow the project to be divided into individual activities, which only represent the project as a whole.» Section 10.2. and 10.3 of GBCS			
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4.2. Project Verification Audit

Co de	Scope of control	Deficiencies/Non -conformities	Measure	Section of the C- Sink Standard or Principles of Global C-Sink Standards	Deadlin e	Basic sanction	Additional sanction
GB CS .P Ve .1	Quality	There is no valid EBC/WBC certification for batch ID ## for which a C-Sink potential attestation has been issued.	All C-sink potential attestations for the corresponding batches must be recalled, and already retired C-Sinks must be replaced by equivalent C-Sinks if applicable.	Chapter 1.3 of GBCS	individual	major	S, FIF
GB CS	Process	Not all suppliers and buyers in the	Producers must instruct the processors that they are	Section 6.2 of PoGCS		minor	

.P Ve .2		value chain within the scope of the Global Biochar C-Sink Standard (including C-Sink producers, C-Sink processors in the chain of custody) are registered with Carbon Standards International.	working with at the time of audit to register with CSI and VVB.	Section 10.2. and 10.3 of GBCS			
GB CS .P Ve .3	Process	Fossil emission reduction plan cannot be presented.	Request for further information: Fossil emission reduction plan has to be prepared.	Section 4.5 of GBCS		minor	
GB CS .P Ve .4	Process	Fossil emission reduction is presented but not realistic/the appropriate formatting/completeness.	Request for corrective measures: Fossil emission reduction plan should be revised.	Section 4.5 of GBCS		observation	
GB CS .P Ve .5	Data collection	Energy efficiency is calculated with estimated values in the right order of magnitude instead of measured values.	Request for further information: Energy content measurements should be performed.	Section 8.2 of GBCS		observation	

GB CS .P Ve .6	Carbon quantification	GHG-Emissions are allocated according to a pro-rata factor. The conditions for pro-rata allocation are not met for the current batch ##.	Request for corrective measures: GHG-emissions are allocated 100% to the biochar production and must be compensated in the Emission Portfolio.	Section 4.6 of GBCS	3 months	major	
GB CS .P Ve .7	Carbon quantification	Validated emission data from C-Sink Potential Attestation deviates from the verified emission data.	Request for corrective measures: If possible the data must be entered into the emission portfolio. The identified additional emissions must be compensated within 3 months after the audit to be able to continue issue C-Sinks.	Chapter Introduction and 13 of GBCS Section 7.1.2 of PoGCS	3 months	Major,	M_V
GB CS .P Ve .8	Labeling	Labeling does not comply with the requirement but does not lead to product misrepresentation.	Request for corrective measures: Labeling must comply with the requirements displayed in the design manual.	Section 9.1 of GBCS		minor	M_V
GB CS .P Ve .9	Labeling	Incorrect labeling that leads to product misrepresentation.	Request for corrective measures: Labeling must comply with the requirements displayed in the design manual. Evidence must be submitted.	Section 9.1 of GBCS	2 weeks	major	M_V

GB CS .P Ve .10	Labeling	Packaging units that are sold without their C-Sink value are not labeled with the "registered C-Sink" logo.	Request for corrective measures: Customers who have already purchased products without labels must be informed that the C-Sink value has already been deducted and must confirm this. Labeling with "registered C-Sink" must comply with the requirements displayed in the design manual. Evidence must be submitted.	Section 10.2 and 11.2 of GBCS	2 weeks	major	FBC
GB CS .P Ve .11	Carbon quantification	Dry matter determination is not conducted according to the standard or an approved plan but a procedure is followed that is evaluated to be effective.	Request for corrective measures: Dry matter determination plan must be approved by CSI.	Section 9.2 of GBCS		minor	M_C
GB CS .P Ve .12	Carbon quantification	Dry matter determination is not conducted according to the standard or an approved plan and	Request for corrective measures: Dry matter determination plan must be developed and handed	Section 9.2 of GBCS	2 weeks	major	M_C

		no effective replacement.	in to CSI with evidence of effectiveness for approval.				
GB CS .P Ve .13	Biomass, Boundary, Carbon quantification	Compliance with the sustainability criteria for biomass cannot be verified. The required evidence cannot be provided, or the origin of the biomass is unclear.	Request for corrective measures: Operator must immediately stop usage of biomass from unclear origin and hand in measure plan for future feedstock procurement in line with requirements.	6.4.6. Project Verification of PoGCS Section 5.3 of GBCS	2 weeks	major	M_V
GB CS .P Ve .14	Biomass, Boundary, Carbon quantification	Proper handling on site (e.g. separation biochar that doesn't meet batch conditions) is not given. The traceability from the carbon sink to biochar batch is not guaranteed in all cases.	Request for corrective measures: Operator must implement quality management system.	Section 9.1 of GBCS	2 weeks	major	M_V
GB CS .P Ve .15	Biomass, Boundary, Carbon quantification	Proper handling on site (e.g. separation biochar that doesn't meet batch conditions) is not given. There are significant doubts as to whether stored biochar can be	Request for corrective measures: Operator must implement quality management system. It must be examined whether it is possible to assess the quantity produced to date with sufficient certainty regarding quality, amounts and carbon content.	Section 9.1 of GBCS	2 weeks	Critical	M_V, FIF

		traced back to the production batch and whether parameters were attributed correctly.	Post treatment may be required. If not, the quantity produced must be disposed. No C-Sink may be issued.				
GB CS .P Ve .15	Monitoring, Application	There is no documentation available that would allow for the monitoring of the flow of goods by subcontractors or processing partners.	Request for further information: The documentation must be obtained.	Chapter 10 and 11 of GBCS <u>Parties involved in the biochar and C-sink supply chain.</u>		minor	

4.3. C-Sink Validation (C-Sink Potential Validation)

Code	Scope of control	Deficiencies/Non-conformities	Measure	Section of the C-Sink Standard or Principles of Global C-Sink Standards	Deadline	Basic sanction	Additional sanction
GB CS .C Va .1	Carbon quantification	No verified methane value for the pyrolysis system is available.	Client needs to get in contact with CSI. Default value may be granted, however methane measurement strategy needs to be presented.	GBCS 7.3	2 weeks	major	M_C

GB CS .C Va .2	Carbon quantification	Insufficient evidence that the expected data in the Biochar Tool will be achieved.	The expected data in the Biochar Tool needs to be updated or evidence must be provided.	Section 4 of GBCS	2 weeks	major	
GB CS .C Va .3	Quality	EBC certification for the respective batch not available.	Request for corrective measures: Operator must get EBC certification for biochar batch.	Section 9.1 of GBCS	2 weeks	major	

4.1. C-Sink Verification

Code	Scope of control	Deficiencies/Non-conformities	Measure	Section of the C-Sink Standard or Principles of Global C-Sink Standards	Deadline	Basic sanction	Additional sanction
GB CS .C Ve .1	Quality	The biochar with which the C-sink is created, is not certified according to the certification class required for the matrix.	Request for corrective measures: The C-sink is rejected. Implement a process to ensure that in future biochar with the correct certification class is put into the appropriate matrix.	Principles of Global C-Sink Standards 5	2 weeks	major	
GB CS .C	Quality	Insufficient proof whether biochar-based product	Request for further information:	Principles of Global C-Sink Standards 5	2 weeks	major	

Ve .2		(matrix) is used according to the certification class.	Provide additional proof of usage within the restrictions of the certification class.				
GB CS .C Ve .3	Quality	The biochar with which the C-Sink is created, is not recognized for the required country annex.	Request for corrective measures: The C-Sink is rejected. Implement a process to ensure that only biochar that meets the requirements of the country annexes is used in the respective countries (see the country appendix of the Biochar Quality Standard).	Principles of Global C-Sink Standards 5	2 weeks	major	
GB CS .C Ve .4	Carbon quantification	The C-Sink value chain is not properly registered in the CSI system and associated emissions cannot be verified with a level of materiality of below 5%.	Request for corrective measures: The C-Sink is rejected. Processors and Traders of loose goods must register. Emissions until application to matrix must be monitored and offset.	Chapter 10.2 of GBCS		major	
GB CS .C Ve .5	Carbon quantification	The C-sink value chain is not properly registered in the CSI system but associated emissions can be	Processors and Traders of loose goods must register. Emissions until application to matrix must be monitored and offset.	Chapter 10.2 of GBCS	3 months	minor	

		verified with conservative default values.					
GB CS .C Ve .6	Quality	The following operation (processor/trader) within the product chain is not EBC/WBC certified: XY Associated emissions can be verified as conservative default values.	Request for corrective measures: Implement the EBC/WBC certification of the operation.	Chapter 10.2 of GBCS	3 months	minor	
GB CS .C Ve .7	Carbon Quantification	The gross amount CO ₂ e in t is not plausible: Biochar quantities produced in the batch, the reported associated emissions, the biochar-to-matrix ratio, and the number of resulting C-Sinks are not plausible.	Request for further information: Provide additional proof for the correctness of the data and compliance with the standard.	Principles of Global C-Sink Standards 7.1.3	2 weeks	major	
GB CS .C	Monitoring, Carbon	The amount of biochar in a batch submitted for carbon sink	Analysis of the causes of the tracking system's malfunction, resolution of the issue, and	Chapter 10 and 13 of GBCS		critical	

Ve .8	Quantification	verification exceeds the documented amount of material produced in that batch.	exclusion of intentional deception.				
GB CS .C Ve .9	Monitoring, Carbon Quantification	The C-sink potential attestation is not available for the biochar with which the C-Sink is created.	Request for further information: Provide C-Sink Potential attestation, or if not yet issued, request C-Sink potential attestation from your VVB.	Chapter 4 of GBCS	2 weeks	major	
GB CS .C Ve .10	Quality, Monitoring	The production date of the biochar is not covered by the C-Sink potential attestation.	The C-Sink is rejected. If possible, send in a new request with the correct C-sink potential attestation.	Chapter 4 of GBCS	No timeline	major	
GB CS .C Ve .11	Carbon Quantification	The ratio of GPC and SPC does not correspond to the persistence class of the biochar batch (e.g. H/Corg >0,4 must lead to %GPC = 0).	The C-Sink is rejected. C-Sink verification request can be handed in with correct persistence class.	Chapter 1.1 of GBCS		major	
GB CS .C	Monitoring, Carbon Sink Attestation	The Carbon Sink Attestation is not correct because it	Request for further information:	Chapter 2.1 and 12 of GBCS	2 weeks	major	

Ve .12	Applicat ion	does not confirm beyond a doubt that it was safely applied to an eligible matrix with minimal risk of reversal. E.g. more than 50%vol biochar in resulting product. Required information as presented in the Matrix positive (https://www.carbon-standards.com/docs/transfer/4000078 EN.pdf) list is not provided.	Provide more evidence to the Carbon Sink Attestation. Cover all required docs.	Section 7.2a of PoGCS			
GB CS .C Ve .13	Carbon quantifi cation, Quality	The requested duration and persistence of the C-Sink cannot be assigned using the selected matrix.	Resubmit the request for verification that corresponds to the possibilities offered by the selected matrix.	Chapter 12 of GBCS Chapter 7.2 of PoGCS	2 weeks	major	
GB CS .C Ve .14	Monitori ng, Carbon Quantifi cation	No proof is available which shows the gross weight, volume and moisture of the applied biochar.	Request for further information: Provide proof, if not provided C-Sink is rejected.	Principles of Global C-Sink Standards 7.1.3	2 weeks	major	

GB CS .C Ve .15	Monitoring	The data behind the deeplink (URL) of the dMRV do not correspond with the data in the C-sink request.	The C-sink is rejected. If possible, send in a new request with the correct deeplink.	Chapter 10.1 of GBCS		major	
GB CS .C Ve .16	Quality	There is no valid EBC/WBC certification for batch ID ## for which a C-sink potential attestation has been issued.	All C-sink potential attestations for the corresponding batches must be recalled. For this purpose, it must be checked whether C-sinks of the batch ID have already been implemented; if so, the C-sinks must be replaced by equivalent sinks.	Chapter 1.3 of GBCS	No timeline	major	
GB CS .C Ve .17	Carbon Quantification	C-sink Potential Attestation is recalled.	All C-Sinks must be revoked. C-Sinks that are already traded need to be replaced.	Section 7.1.6 of PoGCS	No timeline	major	
GB CS .C Ve .18	Monitoring, Application	In case of diffuse C-Sink and application of biochar to a C-Sink product that will be market and the first C-Sink Owner deviates from the entity that applied	Contracts according to " <u>Parties involved in the biochar and C-sink supply chain</u> " should be established and made available in Global C-Sink Tool.	Chapter 10 and 11 of GBCS <u>Parties involved in the biochar and C-sink supply chain.</u>		Observation	

		the biochar to a matrix: The requirements of "<u>Parties involved in the biochar and C-sink supply chain</u>" on processing partners are not fulfilled, nor a contract exists, nor the information is part of the CSA. The documentation clearly states that legal responsibility for application lies with the first C-Sink owner. GBCS.CVe.12 is not valid.					
GB CS .C Ve .19	Monitoring, Application	In case of diffuse C-Sink and application of biochar to a C-Sink product that will be market and the first C-Sink Owner deviates from the entity that applied the biochar to a matrix:	Contracts according to "<u>Parties involved in the biochar and C-sink supply chain</u>" shall be established and made available in Global C-Sink Tool.	Chapter 10 and 11 of GBCS <u>Parties involved in the biochar and C-sink supply chain.</u>		Minor	

		The requirements of <u>"Parties involved in the biochar and C-sink supply chain"</u> on processing partners are not fulfilled, nor a contract exists, nor the information is part of the CSA. There is no basis for concluding that the legal responsibility for application lies with the first C-Sink owner. GBCS.CVe.12 is not valid.					
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