

**Program Name:** Cercarbono  
**Organization:** Cercarbono  
**Assessment Type:** CORSIA Approved Program Level Assessment  
**Date of Submission:** 10 September 2024  
**Downloaded On:** 17 September 2024  
**Status:** In Review

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## Background

### Must Read

Please acknowledge that you have reviewed the details provided in the "Background" section.

**We have reviewed the Assessment Framework background materials.**

Yes

### Methodologies for Exclusion

Please list any methodologies (name and URL) that your programme would like to have excluded from Category-level assessment by the ICVCM team.

**If none, please enter "None" or N/A.**

N/A

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### **CORSIA Eligibility**

Please provide the following details in regards to your programme's CORSIA eligibility. Please contact us with any questions.

**Our programme has been approved for CORSIA-eligibility**

No

**Our CORSIA-eligibility approval URL:**

N/A

### **CORSIA Conditional Eligibility**

**Our program has been conditionally approved for CORSIA eligibility.**

Yes

**Our CORSIA conditional eligibility URL:**

<https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB2023/TAB%20Recommendations%202023/TAB%20recommenations.en.pdf>

In Section 4.2.4 of the TAB Assessment and Recommendations on Applications and Procedural Updates (Programmes Recommended for Conditional Eligibility), TAB recommends that the Council approve the designation of certain emissions unit programmes, including Cercarbono, as conditionally eligible for the first phase of the 2024-2026 compliance cycle. This recommendation ensures that Cercarbono meets the necessary conditions and requirements to participate in the compliance cycle, subject to any further specified conditions for full eligibility.

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## A – Governance

### 1.1 Effective Governance – CORSIA

a) In addition to CORSIA requirements related to governance framework, confirm that your organisation:

**1) has a board comprised of independent board members who assume fiduciary responsibility for the organisation and operate according to robust bylaws.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbono-Governance-Overview-V-1.1.pdf>

To address the question of whether Cercarbono has a board comprised of independent members who assume fiduciary responsibility and operate according to robust bylaws, you can refer to the following key points from the Cercarbono Governance Overview document:

**Independent Board Members:** The Board of Directors (BoD) consists of at least 50% independent members who have no direct or indirect relationship with the organization's operations or staff. This composition ensures that decisions are made impartially and in the best interests of Cercarbono and its stakeholders.

**Faculties and Functions of the Board of Directors:** The BoD holds a fiduciary duty to oversee all aspects of Cercarbono's governance, including its voluntary certification programs. This responsibility encompasses providing strategic guidance, managing risks, and ensuring that the organization's objectives are achieved. The BoD's fiduciary duty is inherently tied to its functions, which include supporting the design and structure of the organization, establishing general policies, and guiding the administration and management of the certification programs. By exercising these faculties, the BoD ensures that decisions are made with integrity, loyalty, and in good faith, prioritizing the long-term success of Cercarbono and the interests of its stakeholders.

The BoD's fiduciary responsibility extends to making decisions that improve the certification programs and align with the organization's strategic goals. The board's role in governance is supported by a conflict-of-interest policy, which all members must adhere to, ensuring that their decisions are free from personal or external influences that could compromise their duty to the organization.

**Robust Bylaws:** The BoD operates under robust bylaws, which include a mandatory conflict-of-interest declaration format that all members must sign, ensuring transparency and accountability. The BoD holds regular meetings, at least four times a year, where decisions are made through a structured process involving quorum and voting requirements. The minutes of these meetings are published on the Cercarbono website, further reinforcing the board's commitment to transparency and rigorous governance practices.

**The Role of the Chairman:** The Chairman of the BoD represents the interests of the shareholders and oversees the strategic direction of the organization. The Chairman is responsible for ensuring that the decisions made by the BoD benefit all stakeholders. Appointed by the shareholders, the Chairman's term is not fixed and can be extended at the discretion of the shareholders.

In conclusion, the fiduciary responsibility of Cercarbono's BoD is deeply integrated with its faculties and functions, ensuring that the board's actions are aligned with the organization's mission and stakeholders' interests. The BoD's governance practices, supported by robust bylaws, regular meetings, and a strict conflict-of-interest policy, reflect a strong commitment to transparency, accountability, and ethical decision-making.

**2) publishes an annual report that contains the organisation's revenues, expenses, and net assets over the past year and provides an overview of the organisation's mission, major programs and activities, and governance.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbono-Annual-Report-2023.pdf>

Cercarbono's annual report contains detailed information that meets the criterion of publishing an annual report with the organisation's revenues, expenses, and net assets over the past year. Additionally, it provides an overview of the organisation's mission, major programs and activities, and governance. Here is a breakdown with specific sections and headings:

#### 1. Mission and Overview:

- Executive Summary (Pages 4-5): Provides a concise overview of Cercarbono's mission and the scope of its activities across its carbon, circular economy, and biodiversity programs.
- Message from the CEO (Page 3): Discusses the organisation's commitment to integrity, transparency, and quality in environmental markets.

#### 2. Major Programs and Activities:

- Cercarbono Programmes (Pages 6-8): Detailed descriptions of the Carbon Programme, Circular Economy Programme, and Biodiversity Programme.

- Information about Carbon Programme Projects (Pages 7-8): Includes sectoral scopes, project registry dynamics, and types of mitigation activities.
  - Certification Events Conducted by Cercarbono (Page 9): Lists the number of certification events and SDGs certifications for 2023.
  - Circular Economy Programme (Pages 12-13): Outlines regulatory documents, public consultations, and methodologies for circular economy initiatives.
  - Biodiversity Programme (Pages 14-15): Describes the launch, public consultations, and objectives of the Biodiversity Programme.
3. Governance:
- Governance Scheme (Page 5): Details the governance structure, decision-making processes, and the strengthening of the regulatory framework to ensure transparency and integrity.
  - Cercarbono Governance Overview (Page 11): Further explains the governance policies and procedures adopted in 2023.
4. Financial Information:
- Financial Summary (Page 19): Provides a summary of the financial performance, including revenues, expenses, and net assets for the year 2023.

This comprehensive coverage in the annual report demonstrates Cercarbono's adherence to transparency and detailed reporting standards, aligning with the criterion of publishing an annual report with the specified contents.

**3) Has processes in place to ensure corporate social and environmental responsibility.**

Yes

<https://www.cercarbono.com/wp-content/uploads/2024.09.04-Corporate-Social-Responsibility-Policy-of-Cercarbono.pdf>

Cercarbono has established processes to ensure corporate social and environmental responsibility, as outlined in our Corporate Social Responsibility (CSR) Policy. This policy, which aligns with the principles of the United Nations Global Compact and the ISO 26000 standard, is integrated across all levels of our organization. The responsibility for its application and enforcement lies with our CEO and Chairman of the Board of Directors (BoD), ensuring its comprehensive implementation. Our CSR strategy encompasses a wide range of instruments, including policies, operational practices, and management strategies that promote ethics, environmental protection, human rights, and transparency, ensuring that these principles are adhered to throughout our value chain.

**4) Has robust anti-money laundering processes in place.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V- 2.2.pdf>

Cercarbono has implemented robust anti-money laundering processes as part of its certification procedures. Specifically:

1. Cercarbono Procedures Document: Table 1 in Section 4.1 provides a detailed overview of the registration application process, which includes a comprehensive Know Your Customer (KYC) procedure. This process ensures that all participants are thoroughly vetted before being allowed to participate in the carbon crediting program.
2. Cercarbono's KYC Process:

Cercarbono uses EcoRegistry as its project registry platform. EcoRegistry is a platform based on blockchain technology that ensures transparency in carbon market accounting and security and traceability in the management of information related to climate change mitigation initiatives. With respect to the Cercarbono certification process, EcoRegistry's exclusive function is to provide the Cercarbono registry platform service, including KYC processes as a requirement for any account creation, as defined in the program's regulatory documents.

- Due Diligence Process (Page 6): EcoRegistry outlines its due diligence process designed to validate every account on its platform. This includes regular checks in compliance with international anti-money laundering (AML) and combating the financing of terrorism (CFT) standards, particularly the FATF Methodologies.
- Process Description (Page 7): The document details how new accounts are subject to a rigorous KYC process before gaining full access to platform functionalities.
- Regulatory Framework (Page 6): EcoRegistry voluntarily adopts key recommendations from the Financial Action Task Force (FATF) and other international conventions aimed at preventing money laundering and terrorist financing.
- Risk Segmentation (Page 10): Risk factors are segmented to identify and mitigate potential money laundering and terrorism financing risks associated with different participants on the platform.

**5) follow practices consistent with robust anti-bribery and anti-corruption guidance and regulation.**

Yes

<https://www.cercarbono.com/wp-content/uploads/2024.09.04-Anti-Bribery-and-Anti-Corruption-Policy.pdf>

Cercarbono follows practices consistent with robust anti-bribery and anti-corruption guidance and regulation, as outlined in its Anti-Bribery and Anti-Corruption Policy. This policy applies to all personnel, contractors, and third-party representatives, enforcing a strict prohibition on bribery, facilitation payments, and unethical conduct. Cercarbono adheres to transparency in all business transactions and ensures compliance with legal and regulatory requirements. Detailed regulations are outlined in the Procedures of Cercarbono's Certification Programme to manage conflicts of interest, ensuring integrity in all operations.

**6) Provide a summary description of your programme (300 – 500 words)**<https://www.cercarbono.com/documents/>

Cercarbono is an international certification standard with a voluntary carbon certification program, under which certificates are issued for the removal of Greenhouse Gases (GHGs) and the reduction of GHG emissions achieved through climate change mitigation initiatives implemented across various sectoral areas. This voluntary certification primarily occurs within the framework of national, regional, corporate, or individual initiatives or regulations, and may be linked to the commitments that countries have made under the United Nations Framework Convention on Climate Change (UNFCCC) to address climate change, as part of their Nationally Determined Contributions (NDCs), which have their origins in the Kyoto Protocol in 1997 and more recently, the Paris Agreement in 2015, particularly its Article 6.

The overall objective of this program is to contribute to global climate change mitigation efforts by certifying emission reductions and removals through carbon credits, ensuring that these credits maintain the highest level of integrity. The program adheres to international best practices and is continuously updated to meet the evolving needs of carbon markets.

There are four groups of principles governing Cercarbono's carbon program. Firstly, those that must be met by projects seeking certification from Cercarbono, which are: coherence, comparability, completeness, reliability, conservatism, consistency, evidence, accuracy, exhaustiveness, integrity, no net harm, relevance, precision, and transparency. Secondly, the principles and characteristics that carbon credits issued by Cercarbono must fulfill, namely: additionality, measurability, no double counting, permanence, realness, uniqueness, and independent verification. Thirdly, the principles that Validation and Verification Bodies (VVBs) must adhere to, are openness, responsiveness to complaints, competence, reliability, risk-based approach, professional scepticism, impartiality, and accountability. Finally, the principles to be followed in the validation and verification process, are documentation, evidence-based approach, and fair presentation. All these principles are established in Cercarbono's regulatory framework.

Cercarbono has a clearly defined regulatory framework to determine the requirements that Climate Change Mitigation Programs and Projects (CCMPs) must meet to generate certified carbon credits. The regulatory framework is developed rigorously while maintaining the clarity necessary for the development of such programs and projects that result in greenhouse gas (GHG) emission reductions or removals. This framework has been developed and updated with consideration of the most important principles of the carbon market, especially those of integrity, transparency, and relevance. All regulatory documents are available in the documentation section of Cercarbono's website.

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**1.2 Public Engagement, Consultation and Grievances**

- a) In addition to CORSIA requirements related to public engagement, consultation and grievances, confirm your organisation has processes for:

**1) robust and transparent local and global stakeholder consultation processes, which provide for public comment and issue resolution.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Cercarbono has established comprehensive and transparent stakeholder consultation processes, as outlined in Section 7.12 of our Protocol. These processes ensure effective participation by engaging a diverse range of stakeholders at both local and global levels throughout the planning and implementation phases of projects.

**Local Public Consultation:**

The local public consultation is governed by Section 7.12.1 of the Protocol, which mandates the provision of detailed information to stakeholders, schedules related meetings, establishes a mechanism for petitions, claims, complaints, and requests, and includes a conflict management protocol. This process is documented and followed up during verification events to ensure thorough engagement and accountability.

**Global Public Comments:**

For global feedback on projects, Section 7.12.3 outlines the procedure for collecting public input. Cercarbono encourages broader participation through its official communication channels, particularly via its dedicated webpage: Comments on projects . Feedback is collected over a period of 30 calendar days from the date the consultation is reported by the Climate Change Mitigation Project (CCMP). This feedback is then forwarded to the CCMP for consideration during the update of the Project Design Document (PDD), as applicable. The overall certification process, including public consultation and issue resolution, is further detailed in Sections 4.1 and 4.2 of the Procedures.

**Open Opportunity for Project Comments**

Cercarbono offers the opportunity to submit comments on projects at any time. This can be done directly through each project's mini-site, located under "General Information." To provide feedback, simply click the "Project Comment" button. You can access the complete list of projects registered in the Cercarbono program through the following link: Cercarbono Project List.

**2) addressing grievances. The process shall be clear and transparent, ensure impartiality and where appropriate confidentiality, in the filing and resolution of grievances. Any applicable fees shall not impede legitimate access to the grievance process by civil society organisations or IPs & LCs.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono has established a clear, transparent, and accessible grievance mechanism to address requests, claims, or complaints related to our certification program, the registry platform, or specific Climate Change Mitigation Projects (CCMPs). Stakeholders, including civil society organizations and Indigenous Peoples & Local Communities (IPs & LCs), can submit grievances through various channels, including a dedicated space on our website under "About Us / Grievance Mechanism" at [www.cercarbono.com](http://www.cercarbono.com).

All grievances, whether anonymous or from an identified source, are handled impartially, ensuring confidentiality where appropriate. When a grievance pertains to a specific project, the entire reception and handling procedure is treated as a confidential part of the project file within the registry platform.

The detailed procedures governing our grievance mechanism are outlined in Section 7.12.5 of our Protocol and Section 14 of the Procedures Document of Cercarbono's Certification Programme, available in the "Documentation" section of our website. We are committed to ensuring that there are no fees that could hinder access to this process, thereby making it accessible to all relevant parties.

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Procedures of Cercarbono's Certification Programme, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

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**2.1 Effective Registries (Retirement and Addressing Erroneous Issuance)**

a) In addition to CORSIA requirements related to carbon credits in your carbon-crediting program registry, confirm that your organisation:

**1) requires identification of the entity on whose behalf the carbon credit was retired**

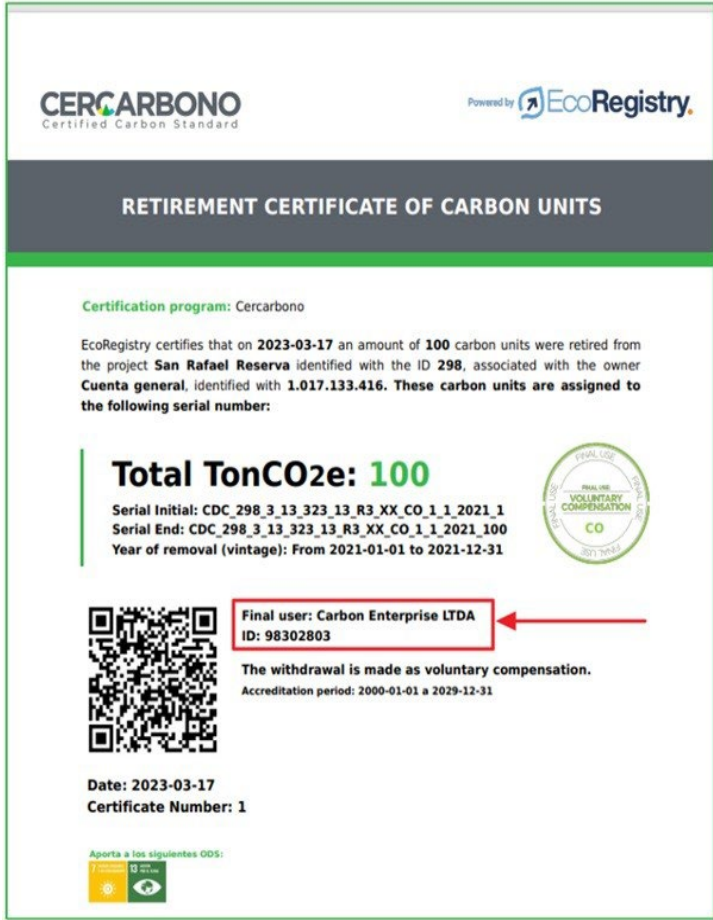
Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

Identification of the Entity on Carbon Credit Retirement:

- As detailed in Section 6.3 of the Procedures of Cercarbono's Certification Programme Document, when retiring a GHG removal or GHG emission reduction certificate on behalf of an end-user, Cercarbono ensures that the retirement is permanent. This means the retired carbon credits are permanently deducted from the total available certified credits generated by the Climate Change Mitigation Project (CCMP) and cannot be reused or reactivated.
- The retirement certificate issued by Cercarbono includes the name or company name and the tax identification number/code of the end-user, thereby clearly identifying the entity on whose behalf the carbon credit was retired.

This process ensures transparency and accountability in the retirement of carbon credits, confirming that the credits are retired in favor of a specific end-beneficiary and cannot be used again.



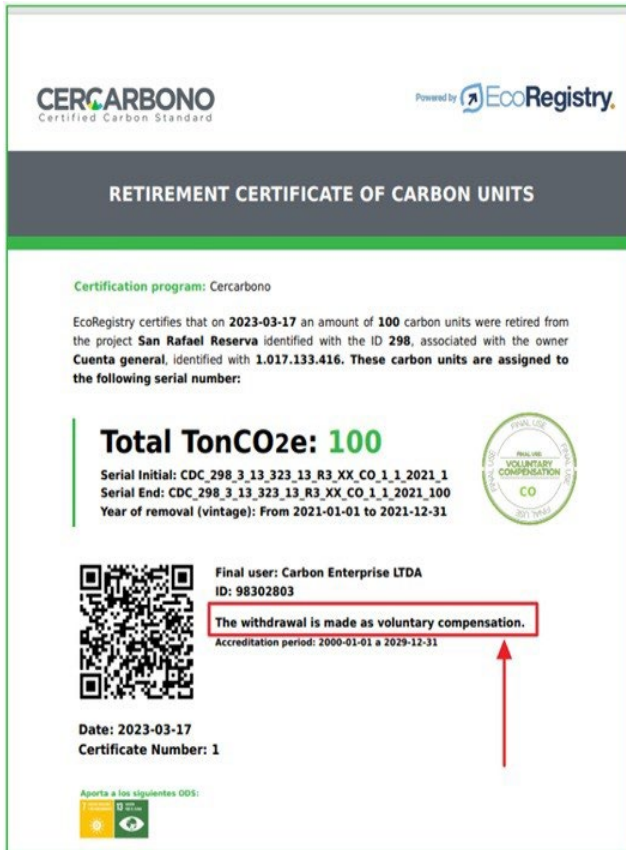
**2) requires the identification of the purpose of retirement**

Yes

Identification of the Purpose of Retirement:

As detailed in Section 6.3 of the Procedures of Cercarbono's Certification Programme Document, the retirement certificate issued by Cercarbono includes the reason for Carboncer retirement: voluntary offset, carbon tax, or another specific offset scheme.





3) has procedures to address erroneous issuance of carbon credits that identify remedial measures (e.g., cancellation, compensation through replacement) and the entities responsible for implementing these.

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

Cercarbono has established procedures to address the erroneous issuance of carbon credits. According to Section 6.5 of our Procedures Document, cancellation is defined as the process by which credits registered on the Cercarbono platform are rendered inactive for future transactions before they are officially retired. This process ensures that erroneous credits do not participate in any Cercarbono-supported activities. The need for cancellation and the specific procedures to be followed are detailed in this section, with Cercarbono responsible for determining and implementing the appropriate actions based on the specific circumstances.

### 3.1 Information

a) In addition to CORSIA requirements, confirm that your organisation ensures that in relation to each mitigation activity that requests registration or that is registered, all relevant documentation relating to the mitigation activity is made publicly available (subject to confidentiality and proprietary, privacy and data protection restrictions) including:

1) all necessary information, such as spreadsheets used for calculations, to enable third parties to assess the social and environmental impacts of the mitigation activity and to replicate the GHG emission reduction or removal calculations (including baseline quantification), and assessment of additionality.

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>



The information related to projects is accessible to Cercarbono staff, EcoRegistry, VVBs, and external consultants involved in audits or certifications. As outlined in Section 12 of the Procedures Document, Cercarbono identifies and categorizes the documents involved in its regular certification process, specifying which are publicly available. Among these, the monitoring report and the certification report are crucial, as they serve as the primary backup for the project's calculations, ensuring transparency and accuracy in the certification process.

**Table 13. Confidentiality of CCMP information in the registry.**

Document	Format	Nature of the information
CCMP description document	pdf	Public*
Supporting documents	pdf	Private
Power of attorney	pdf	Private
Validation calculations	xlsx	Private
Verification calculations	xlsx	Private
Mapping	shape	Public
Location of the CCMP	jpg/png	Public
Programme change declaration	pdf	Private
Previous documentation	pdf	Mixed
Validation report and annexes	pdf	Public
Validation statement	pdf	Public
Validator's conflict of interest statement	pdf	Public
Monitoring report	pdf/xlsx	Public
Verification report and annexes	pdf	Public
Verification statement	pdf	Public
Verification conflict of interest statement verifier	pdf	Public
SDGs Tool (VVB Rubric)	pdf	Public
Issuance certificate (Certification report and Issuance certificate)	pdf	Public
CCMP Notes	pdf	Private

2) a mitigation activity design document that includes:

- i. a non-technical summary.
- ii. detailed information on the mitigation activity, including its location and proponents.
- iii. a description of the technology or practices applied.
- iv. the environmental and social impacts.
- v. the methodology used.
- vi. information on how the methodology is and has been applied for the purpose of determining the baseline, demonstrating additionality and quantifying GHG emission reductions or removals.

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Based on Section 7.1 of the Protocol, the Programme Mitigation Activity Design Document (PDD) should include:

- i. **Non-technical summary:** Description of how the CCMP will achieve GHG removals or GHG emission reductions, including the specific types of GHGs it addresses.
- ii. **Detailed information on the mitigation activity, including its location and proponents:** Covered by the sections specifying CCMP title, objective, location, and participants.
- iii. **Description of the technology or practices applied:** Covered under the description of how the CCMP will achieve GHG removals or reductions, and methodology description.
- iv. **The environmental and social impacts:** Covered under authorizations and documents required by legislation, including environmental impact assessments and stakeholder consultations.
- v. **The methodology used:** Covered under the description and justification of the selected methodology.
- vi. **Information on how the methodology is and has been applied for the purpose of determining the baseline, demonstrating additionality, and quantifying GHG emission reductions or removals:** Covered under the description and justification of the methodology, baseline scenario, and quantification of GHG emissions or removals.

**3) For Categories listed in 9.1 b) 1, information relating to the monitoring and compensation period.**

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Carbon-Buffer-Tool-V-1.2.zip>

Cercarbono ensures the monitoring and compensation period for various land-use categories through the use of publicly available Cercarbono's Guidelines to Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector, also known as the Buffer Tool, which supports permanence by addressing potential risks of future reversals. For activities related to the storage and protection of carbon in biogenic reservoirs—such as conservation, avoided deforestation, agricultural soil carbon sequestration, forestry, and wetland restoration—Cercarbono employs a mixed approach. This includes calculating long-term average net removals or reductions, depending on the activity, and setting a buffer of the mitigation achieved by allocating a certain amount of certified GHG removals or GHG reductions to the carbon buffer pool (permanently held and administered by Cercarbono), and an additional amount of such results to the project's individual buffer (which may be released if conditions related to the project's performance and elapsed time since its start date as per provisions in the Buffer Tool are met).

For example, in reforestation, forest restoration, and REDD+ activities, a long-term average net reduction is calculated. For agricultural systems or wetland restoration (such as mangroves or seagrasses), removals are calculated similarly. The buffer is designed to collectively guarantee permanence, with individual and pooled buffers replenished and retained during CCMP verifications.

The performance of these buffers is periodically evaluated every two years starting from the sixth year, considering the mitigation achieved, reversals, and overall performance of the CCMPs. If a reversal compromises previously issued credits, provisions are in place to retire portions of the pooled buffer. This comprehensive monitoring ensures that carbon storage and protection in biogenic reservoirs is maintained and compensations are appropriately addressed.

The subject Buffer Tool provides that monitoring and compensation periods extend throughout the entire project's lifetime, with no exceptions.

The verified monitoring report for each project is publicly available through Cercarbono's register platform, EcoRegistry. In such report, in addition to disclosing the GHG mitigation results achieved during the verified period and other related matters, the carbon buffer estimation and allocation is presented.

**b) Confirm that your organisation shall ensure all relevant program documents are publicly available and has processes to ensure that where requests are made in relation to information that is missing from your website and/or registry, that information is provided (subject to confidentiality and proprietary, privacy and data protection restrictions) and made public alongside other relevant public information.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono confirms that we have processes to ensure that when requests are made for information missing from our website or registry, such information is provided, subject to confidentiality and data protection restrictions, and is made public alongside other relevant information. These processes are detailed in our grievance mechanism, which can be found under "About Us / Grievance Mechanism" on our website at [www.cercarbono.com](http://www.cercarbono.com).

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Procedures of Cercarbono's Certification Programme are available at [www.cercarbono.com](http://www.cercarbono.com) in the section: Documentation/Regulatory documents.

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**4.1 Robust Independent Third-Party Validation and Verification**

1. In addition to CORSIA requirements, in relation to validation of mitigation activities and verification of GHG emission reductions and removals, confirm your organisation:

**1) requires VVBs to be accredited by a recognised international accreditation standard (e.g., according to the current edition of ISO 14065 and ISO 14066, or per rules relating to the UNFCCC Kyoto Protocol Clean Development Mechanism or Paris Agreement Article 6, paragraph 4 Supervisory Body).**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

**Accreditation Requirements for Validation and Verification Bodies (VVBs):** Cercarbono requires VVBs to be accredited by a recognized international accreditation standard.

**Cercarbono's Protocol Section 8 Conditions**

According to Section 8 of our Protocol, Validation and Verification Bodies (VVBs) approved by Cercarbono must

demonstrate accreditation by an International Accreditation Forum (IAF) signatory member accreditation body.

### Accreditation Standards

This accreditation must include services regarding GHG Emission Validation or Verification Body accreditation, following the requirements of:

- ISO 14065:2020
- ISO/IEC 17029:2019
- Or their equivalents and complements, such as ISO 14066.

### Recognition of Paris Agreement DOEs

Additionally, VVBs accredited under the Article 6.4 mechanism of the Paris Agreement as Designated Operational Entities (DOEs) are also accepted.

**2) has a process for managing VVB performance, including systematic review of validation and verification activities, reports and remedial measures to address performance issues including measures to ensure that poor VVB performance is reported to the relevant accreditation body, and provisions to suspend or revoke the participation of a VVB in the program.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

Cercarbono has a robust process for managing VVB performance as outlined in Section 10.8 of our Procedures Document. Our Technical Direction oversees the performance of approved VVBs through several key mechanisms:

1. Review of Documents and Procedures: Cercarbono's Technical Direction systematically reviews the integrity of documents and procedures developed by VVBs to ensure compliance with our established requirements.
  2. Detailed Review During Certification: During the certification process, Cercarbono performs a thorough review of all documentation produced by VVBs for project validation and verification. This review includes examining the existence, content, and criteria used in the documents. Findings are communicated to both the VVB and the project holder through a change request process, which must be managed and resolved satisfactorily for the certification process to continue.
  3. Communication Channels: We establish a communication channel between Cercarbono's Technical Direction and Carbon Programme Direction to address comments or requests for clarification from VVBs. This communication may occur through various means, including email, videoconference, physical document delivery, and phone calls. Relevant communications are documented in the "Supporting documents" folder on the CCMP mini site at EcoRegistry to ensure traceability and transparency.
  4. Training and Feedback: Findings from interactions during the certification process are used to inform Cercarbono's VVB training plan. This training plan is reviewed annually to maintain its relevance and effectiveness. VVBs are required to participate in training webinars and review materials related to validation and verification processes. Attendance and knowledge are documented through lists, statements, or tests.
  5. Annual Meetings and Improvement Plans: We conduct at least one annual meeting with each VVB to provide feedback on certification process findings and identify areas for improvement. VVBs are required to submit a plan to address any gaps identified during these meetings.
  6. Procedures for Misconduct: The procedures for addressing misconduct or inconsistencies are defined based on the seriousness and repetition of the issues, as detailed in Table 12 of our Procedures Document. These procedures ensure that appropriate measures are taken to maintain the integrity of the certification process.
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## B – Emissions Impact

### 5.1 Methodology Approval Process

**a) In addition to CORSIA requirements related to Clear Methodologies and Protocols and their Development Process, please confirm that your organisation has a process for developing and adopting updates to existing quantification methodologies.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Cercarbono has a well-defined process for developing and adopting updates to existing quantification methodologies. As outlined in Section 6.5 of our protocol, Cercarbono's methodologies, as well as those authorized for use but not belonging to the CDM or its successor mechanism, are subject to a comprehensive review every five years at a minimum. This review ensures compliance with best practices and the guidelines required by international carbon markets.

For significant revisions, such as changes to scope, applicability conditions, or assessments of baseline and additionality, an independent third-party assessment is mandated. In the case of CDM methodologies and their successors under Article 6 of the Paris Agreement, we conduct a thorough technical, functional, and operational review of each new resolution or version before integrating them into Cercarbono's approved methodology set or regulatory framework.

Our Program Direction maintains a detailed record of all methodologies, including the date of the last review, a summary of changes, and the outcome of the review. Additionally, any decisions that involve modifications to CDM methodologies or tools are communicated publicly through our website and directly to stakeholders, including project developers and VVBs. We also undertake a general review of the current versions of these methodologies every six months to ensure our database remains up to date.

Cercarbono does not currently develop methodologies, but it should be clarified that if it decides to do so in the future, the specifics and conditions of this process will be indicated in the regulatory framework documents.

**b) Confirm your organisation's approved methodologies or general carbon-crediting program provisions address the following essential components:**

**1) applicability or eligibility criteria. 2) determination of the accounting boundary. 3) determination of additionality (to the extent this is not covered in other general carbon crediting program provisions). 4) establishing the baseline scenario. 5) quantification of GHG emission reductions or removals. 6) monitoring practices.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono's approved methodologies and general carbon-crediting program provisions address all the essential components listed:

a) Applicability or Eligibility Criteria:

- Addressed in Section 5.3 of the Procedures Document. For land use Climate Change Mitigation Projects (CCMPs), eligibility criteria are reviewed by the Validation and Verification Body (VVB) during initial validation and revalidation stages, including crediting period renewals and inclusion of new instances in grouped projects or Programs of Activities (PoAs). Specific sections for eligibility are included in the templates used for project documentation and assessments.
- Additionally, Section 7.3 of the Protocol requires that projects establish and justify the applicability conditions of the selected methodology or methodological tools, particularly for determining eligibility.

b) Determination of the Accounting Boundary:

- Cercarbono meets the requirement through Section 5.2, which outlines that CCMPs must submit baseline and project scenarios in their Project Design Document (PDD). These scenarios inherently define the accounting boundary and are reviewed by the VVB during validation and revalidation stages.
- Section 7.3 of the Protocol further reinforces this by requiring that projects establish and justify the accounting boundary as part of determining baseline and project scenarios.

c) Determination of Additionality:

- Covered in Section 5.1. of the Procedures Document. Additionality for CCMPs is determined using Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives, which is applied initially during project formulation and reviewed at various stages throughout the certification cycle, including by the VVB during validation and by Cercarbono in specific cases.

d) Establishing the Baseline Scenario:

- Addressed in Section 5.2 of the Procedures Document. The baseline scenario is submitted by CCMPs in

their PDD and reviewed by the VVB during initial validation and revalidation. The process is closely linked with the additionality assessment, ensuring consistency and accuracy in baseline establishment.

- Section 7.3 of the Protocol further requires projects to justify the establishment of baseline scenarios and the estimation of GHG emissions or removals in the baseline scenario.
- e) Quantification of GHG Emission Reductions or Removals:
  - It is implied through the references to PDDs, monitoring reports, and validation and verification processes. The quantification of GHG emission reductions or removals would be documented and assessed within these standard templates and procedures as part of the certification cycle.
  - Section 7.3 of the Protocol also covers the quantification of net GHG emissions and removals or net GHG emission reductions in the project scenario and, if applicable, leakage.
- f) Monitoring:
  - Procedures Document 15.1.3 (Internal Technical Review): Ensures a comprehensive review of the relevance and completeness of the proposed monitoring program within the methodology.
  - Protocol Document Sections 7.3, 7.3.8, and 7.4: These sections outline the requirements for developing a monitoring program based on the selected methodology, applying appropriate criteria for monitoring GHG emissions and removals, and establishing a detailed monitoring plan that covers all essential aspects, such as data management, frequency of monitoring, and roles and responsibilities.

Procedures of Cercarbono's Certification Programme and Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

**c) Confirm that your organisation requires that, prior to approval, new methodologies and major revisions of existing methodologies undergo review by a group of independent experts and a public stakeholder consultation.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

Cercarbono requires that, prior to approval, new methodologies and major revisions of existing methodologies undergo a rigorous review process, outlined in Section 15 of our Procedure Document.

1. Independent Expert Review: Section 15.1.5 specifies that methodologies, whether newly proposed or revisions of existing ones, are subject to a comprehensive review by independent third-party experts. This review critically analyzes the methodology in comparison with market best practices, technological advancements, and relevant calculation methods. The result of this assessment may lead to approval, conditional approval, or, in rare cases, rejection.
2. Public Stakeholder Consultation: According to Section 15.1.6, after the independent review, the methodology is then subjected to a public consultation. If the methodology originated from another certification standard and has already undergone public consultation, this may be acknowledged. However, if such a consultation has not occurred or if the methodology involves new developments, a public consultation is conducted to gather stakeholder input.

**d) Confirm that your organisation has procedures to review, suspend and/or withdraw the use of methodologies where the carbon-crediting program has determined, based on evidence, that GHG emission reductions or removals are being overestimated or that additionality might not be ensured.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

Cercarbono's carbon-crediting program includes well-defined procedures to review, suspend, and withdraw the use of methodologies to ensure the integrity of GHG emission reductions or removals. According to Section 15.1.9 of our Procedures Document (Updates and Overall Reviews to Approved Methodologies), approved methodologies undergo a mandatory review and update at least every five years. However, Cercarbono also proactively updates methodologies if issues or inconsistencies are identified that may negatively impact the accuracy or credibility of GHG emission reductions or additionality.

These updates are triggered by evidence of technical, procedural, or descriptive inconsistencies, or when there is a need to adapt to new market demands, technological advancements, or changes in sectoral conditions. All changes are documented in the methodology's history table, and previous versions are preserved in our document repository for reference.



**5.2 Requirements for Quantifying GHG Emission Reductions or Removals**

**a) In addition to CORSIA requirements\*, confirm that your organisation does:**

**\*CORSIA “Eligibility Criterion”, “Carbon offset credits must be based on a realistic and credible baseline” and “Carbon offset credits must be quantified, monitored, reported and verified”**

**1) clearly define a carbon credit as one metric tonne of CO2 equivalent of GHG emission reductions or removals.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono clearly defines a carbon credit as one metric tonne of CO2 equivalent of greenhouse gas (GHG) emission reductions or removals. As outlined in Section 4.2 of our Protocol (Principles Considered and Characteristics of Carbon Credits), each carbon credit represents one tonne of carbon dioxide equivalent (tCO2e). These credits are generated through validated, verified, and certified processes, ensuring that they adhere to rigorous principles for GHG removals or emission reductions. information.

Cercarbono defines a carbon credit as one metric tonne of CO2 equivalent of GHG emission reductions or removals. This definition is outlined also in the Terms and Definitions document, where a carbon credit is described as a tradable, non-tangible instrument representing one tonne of CO2e that is removed or reduced by a climate change mitigation programme or project and is verified or certified to an internationally recognized carbon accounting standard. In Cercarbono's context, this is referred to as a Carboncer.

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Terms and Definitions of the Voluntary Certification Programme of Cercarbono available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

**2) disclose the global warming potential (GWP) values used to calculate the CO2 equivalence.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono does disclose the global warming potential (GWP) values used to calculate CO2 equivalence.

According to Section 7.1 of the Protocol, the Project Design Document (PDD) prepared by the CCMP must include the calculation of GHG emissions or removals in the baseline scenario, expressed as tCO2e. These calculations take into account the GWP values from the IPCC Fifth Assessment Report or its successor.

The document Guidelines on the Use of Global Warming Potential Values mandates that CCPMs participating in the Voluntary Cercarbon Carbon Certification Program use Global Warming Potentials (GWPs) corresponding to the latest Assessment Report (AR) from the Intergovernmental Panel on Climate Change (IPCC), specifically those with a 100-year horizon. This guideline will take effect on January 1, 2025, making its application mandatory from that date. Accordingly, the GWPs will align with the IPCC Sixth Assessment Report (AR6), published on March 23, 2023, and will also incorporate provisions related to future IPCC Assessment Reports and other applicable guidelines.

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Guidance on the Use of Global Warming Potential Values available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

**3) define the length of crediting periods, including the total length of combined crediting periods.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Cercarbono defines the length of crediting periods and the total length of combined crediting periods. **Section 7.8** of the protocol specifies that the crediting period is the timespan during which a Climate Change Mitigation Project (CCMP) can request verification of its contributions for carbon credits. The crediting period begins when the CCMP starts generating greenhouse gas (GHG) removals or emission reductions.

- For CCMPs in the land use sector, the crediting period is 20 years.
- For CCMPs in other sectors, the crediting period is 10 years, or equal to the project's duration or lifetime if this is less than 10 years.

In some cases, the crediting period may be shorter if determined by the program, national regulations, or the market in which the CCMP participates.

**Section 7.9** of the Protocol specifies that after the initial crediting period, if the Climate Change Mitigation Project (CCMP) has not yet reached the end of its useful life, the crediting period can be renewed by submitting the Application for Renewal of Crediting Period form, which is available at [www.cercarbono.com](http://www.cercarbono.com), under the section: Documentation.

- For CCMPs in the land use sector: The crediting period can be renewed as many times as desired, for periods of 10 years or for a shorter period, until the end of its lifetime.
- For CCMPs in other sectors: The crediting period can be renewed only twice, including renewals obtained in the program of origin for CCMPs migrated into Cercarbono, for 10-year periods or for a shorter period provided its useful life is not exceeded.

**4) provide guidance on steps and requirements for renewal of the crediting periods. Any renewal of the crediting period shall include a reassessment of the baseline scenario, including whether the conditions and barriers at the start of the mitigation activity still prevail, and an update of relevant parameters used to calculate emissions reductions and removals.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Cercarbono provides detailed guidance on the steps and requirements for the renewal of crediting periods. **Section 7.9** of the protocol outlines the process for renewing the crediting period after the initial period has ended, provided that the Climate Change Mitigation Project (CCMP) has not reached the end of its useful life.

The renewal process includes the submission of the "Application for Renewal of Crediting Period" form, available on the Cercarbono website.

A key requirement for renewal is a new validation process. This validation involves a reassessment of the baseline scenario, including an evaluation of whether the conditions and barriers present at the start of the mitigation activity still exist. Additionally, the relevant parameters used to calculate emission reductions and removals must be updated. This ensures that the project continues to be additional and meets the current requirements of the protocol.

**5) assess the overall uncertainty of emission reductions or removals associated with an activity type and/or require that the mitigation activity proponent assess the overall uncertainty in accordance with an approved methodology. In estimating overall uncertainty all causes of uncertainty shall be considered, including assumptions (e.g., baseline scenario), estimation equations or models, parameters (e.g., representativeness of default values), and measurements (e.g., the accuracy of measurement methods). The overall uncertainty shall be assessed as the combined uncertainty from individual causes.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

The Cercarbono program does require that the overall uncertainty of emission reductions or removals be assessed and managed according to approved methodologies.

In Section 7.3.4 of the Protocol, the CCMP must establish a baseline scenario, taking into account all plausible alternatives and applying criteria and procedures that justify the baseline scenario, including consideration of data availability, reliability, and limitations. This section emphasizes that assumptions, values, and procedures must be selected to ensure that GHG removals or emission reductions are neither underestimated nor overestimated, ensuring accuracy in both the baseline and project scenarios.

In addition, Section 7.4 outlines the requirement for the CCMP to establish a comprehensive monitoring plan, which includes procedures for quantifying GHG emission sources and carbon pools, and mandates the use of appropriate methodologies for estimation, modelling, or measurement. The monitoring plan specifically addresses the need to account for uncertainty, including protocols for equipment calibration and maintenance when measurements are involved.

Finally, Section 7.13.2 addresses data quality management by requiring the CCMP to implement procedures that include an uncertainty assessment relevant to both the baseline and project scenarios. The CCMP is expected to minimize uncertainties as much as possible in the quantification of GHG removals or emission reductions, adhering to the principle of conservatism.

Therefore, the program assesses overall uncertainty through a structured approach that includes baseline scenario justification, monitoring protocols, and data quality management, ensuring that all causes of uncertainty are considered and appropriately addressed.

**6) have a systematic approach to ensuring the conservativeness of quantification methodologies it approves for use.**

Yes

<https://www.cercarbono.com/documents/>



This approach is embedded in Cercarbono's Protocol, particularly in Section 4.1, which outlines the principle of conservatism as a fundamental requirement. The Protocol mandates that conservative assumptions, methodologies, values, and procedures must be used to ensure that GHG emissions are not underestimated and that GHG removals and reductions are not overestimated. When multiple values for the same parameter are available, the most conservative value is required to ensure the reliability and integrity of the quantification. In addition, methodological revisions and deviations should not compromise the principle of conservatism of a methodology, as stated in Section 7.3.12.

Furthermore, Section 7.3.4 of the Protocol specifies that the establishment of the baseline scenario must also adhere to the principle of conservatism. The baseline scenario must consider all plausible alternatives, including the continuation of the current state without the implementation of the carbon credit project. The scenario must be justified in terms of its future behavior, ensuring that the most conservative assumptions are applied. Additionally, Cercarbono reserves the right to impose criteria, such as using discount factors or decreasing baseline estimates, to further ensure the conservativeness of GHG emissions estimates in line with market trends and requirements.

The Procedures document, in Section 4.3.3.4, specifies that the selection of the baseline scenario must be evaluated considering various factors, including the principle of conservatism. This evaluation includes an assessment of the operating conditions and activity levels associated with the chosen methodology to ensure the estimates produced are conservative. Section 4.3.3.5 outlines the validator's responsibility to verify that the methodology is applied using conservative criteria. Additionally, Section 4.3.5 addresses the use of conservative rounding when reporting emissions and estimating emission reductions.

Procedures of Cercarbono's Certification Programme and Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

**7) require in its program documents that existing government policies and legal requirements that lower GHG emissions (e.g., feed-in tariffs for renewable energy, minimum product efficiency standards, air quality requirements, or carbon taxes) be included when determining the baseline emissions. Your organisation may have provisions to consider the level of enforcement of such policies and legal requirements as well as any associated grace periods.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Cercarbono mandates the inclusion of existing government policies and legal requirements that aim to reduce GHG emissions when determining baseline emissions. As specified in Section 7.13.1 of the Protocol, the CCMP (Climate Change Mitigation Project) must identify, describe, and justify compliance with applicable laws, statutes, and regulatory frameworks, including environmental requirements. Additionally, Section 7.3.1 of the Protocol stipulates that legal additionality requirements must be adhered to, irrespective of the enforcement level or any grace periods associated with these policies. This ensures that all relevant regulations are considered in the baseline emissions determination.

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### **5.3 Ex-Post Determination of Emission Reductions or Removals**

**a) Carbon credits that are issued ex-ante are not CCP eligible. If your organisation supports both ex-ante and ex-post issuance, confirm it has procedures in place to transparently identify units that are issued ex-post and are thus eligible under the ICVCM.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Cercarbonos-Protocol-V-4.4.pdf>

Cercarbono adheres to the procedures outlined in Section 7.4 of our Protocol, which focuses on the monitoring of Climate Change Mitigation Projects (CCMPs). According to this section, GHG emissions, removals, and emission reductions are initially estimated ex-ante before the implementation of a CCMP. However, during implementation, these estimates are replaced with quantifications based on actual measurements (ex-post). It is important to note that Cercarbono does not issue carbon credits ex-ante. All credits are issued based on ex-post verification of actual data, ensuring transparency and compliance with ICVCM eligibility requirements.

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### **6.1 No Double Issuance (Double Registration)**

a) Confirm your organisation has provisions in place to:

**1) prevent the registration of any mitigation activity that has been registered under another carbon-crediting program and is still active under that program; and**

Yes

<https://www.cercarbono.com/documents/>

According to Section 7.13.1 of our protocol, the CCMP holder is required to sign a declaration affirming that the CCMP has not been registered under any other standard or certification scheme for carbon credits, nor for GHG removals or GHG emission reductions mandated by a legal or regulatory framework. The declaration further commits that once the CCMP is registered with Cercarbono, it will not be partially or fully registered under any other standard or program, nor used to fulfil any climate change mitigation commitment required by a legal framework unless it is formally withdrawn from Cercarbono in accordance with our defined requirements.

Moreover, Section 7.1.3 of our Procedures Document outlines that as part of the CCMP registration approval process, Cercarbono conducts an overlap check with projects registered on other platforms to ensure the CCMP is not registered elsewhere. This check is also performed by VVBs during the validation and verification processes to avoid double counting. It is important to note, however, that this check can only be performed for projects where the carbon standards they are participating in disclose or share the necessary mapping information. Despite these measures, the ultimate responsibility remains with the CCMP holder to address any overlap and follow the provisions outlined in our Protocol and Procedures for resolving such situations.

Procedures of Cercarbono's Certification Programme and Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

**2) ensure that it does not issue carbon credits for GHG emission reductions or removals where another program has issued credits to the same mitigation activity and/or for the same GHG emission reductions or removals and has not cancelled those credits for the purpose of avoiding double issuance.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

To ensure that Cercarbono does not issue carbon credits for GHG emission reductions or removals where another program has already issued credits for the same activity, and to prevent double issuance, we implement the following procedures:

- 1. Available Information on the Holder and Location of the CCMP:** When a Climate Change Mitigation Project (CCMP) is registered, all holders of the CCMP and the exact location of the areas or operation units are identified as per the Project Design Document (PDD). This information, including ownership and authority, is reviewed by the Validation and Verification Body (VVB) during the validation and verification processes. For projects in the land use sector that involve communities, Cercarbono also reviews this information in detail during the registration stage. Ownership of carbon credits is clearly defined in the emission and retirement certificates. Additionally, we make relevant information, including mapping data, publicly available on the EcoRegistry platform to help identify any risks of credits being issued under multiple standards for the same activity.
- 2. Contractual Declaration of the CCMP Holder:** The CCMP holder is required to sign a contract declaring that the CCMP is their legitimate and exclusive property. The declaration includes confirmation that, to their knowledge, the CCMP has not been, is not being, or will not be certified or registered in other registry systems. It also affirms that no concurrent benefits have been obtained unlawfully or that the credits are used for multiple accounting purposes to gain additional benefits.
- 3. Review of CCMP Status in Other Certification Programs:** During the CCMP registration approval process, Cercarbono performs an overlap check to ensure that the CCMP is not registered in other environmental offset schemes that could lead to double counting. This check includes reviewing information disclosed or shared by other carbon standards. The VVBs also review this information during validation and verification. However, the holder remains responsible for addressing any issues related to overlaps and must adhere to the provisions in Cercarbono's Protocol and Procedures to resolve such situations.

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## **6.2 No Double Use**

**a) Confirm your organisation has registry provisions that prevent the further transfer, retirement or cancellation of a carbon credit once it has been cancelled or retired.**

Yes

<https://www.cercarbono.com/wp-content/uploads/Procedures-of-Cercarbonos-Certification-Programme-V-2.2.pdf>

Cercarbono has robust registry provisions in place to prevent the further transfer, retirement, or cancellation of a carbon credit once it has been cancelled or retired. According to Section 7.2 of our Procedures Document, our registry system utilizes the EcoRegistry platform to securely manage all Carboncer-related procedures.

Carbon credits certified by Cercarbono can only be issued once, ensuring they are used within the framework of the specified compliance scheme.

EcoRegistry plays a critical role in preventing double use. Each carbon credit is assigned a unique serial number, which is managed through the EcoRegistry platform. Once a carbon credit is retired or cancelled, it is permanently removed from circulation. This is accomplished through the platform's blockchain technology, where the token representing the retired credit is sent to a "burn address," making it inaccessible and ensuring that it cannot be reused.

The system also requires users to specify the intended final use of the credits during transactions, further safeguarding against any potential double counting. Additionally, the platform publicly displays the retired certificates' information for each Climate Change Mitigation Project (CCMP), confirming whether the offset credit is acceptable for use under a specific mitigation or offset scheme. This comprehensive approach ensures that once a carbon credit is retired or cancelled, it cannot be transferred, retired, or cancelled again.

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## C - Sustainable Development

### 7.1 Assessment and Management of Environmental and Social Risks

a) In addition to CORSIA requirements relating to Safeguards System and Sustainable Development Criteria, confirm your organisation requires mitigation activity proponents to:

1) abide by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements.

- [https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP\\_E\\_web.pdf](https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP_E_web.pdf)
- <https://www.ohchr.org/en/what-are-human-rights/international-bill-human-rights>
- <https://docs.ers.org/programme-v1.1.pdf>

Yes

<https://www.cercarbono.com/documents/>

Cercarbono mandates the inclusion of existing government policies and legal requirements aimed at reducing GHG emissions when determining baseline emissions. As outlined in the Safeguarding Principles and Procedures document, it is compulsory for Climate Change Mitigation Projects (CCMPs) to comply with all pertinent environmental and social laws. Specifically, the Safeguarding Principles and Procedures document stipulates that CCMPs must detail and justify their adherence to applicable local, regional, and national laws, including environmental regulations. This requirement encompasses the consideration of such policies and their enforcement levels, ensuring that all relevant legal frameworks are integrated into the baseline emissions determination process.

Safeguarding Principles and Procedures of Cercarbono's Certification Programme available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

2) assess associated risks of negative environmental and social impacts with regard to the safeguards contained in criteria 7.2 to 7.8 (inclusive), taking into account the scope and scale of the mitigation activity.

Yes

<https://www.cercarbono.com/documents/>

Cercarbono ensures that all Climate Change Mitigation Projects (CCMPs) assess associated risks of negative environmental and social impacts in accordance with the principle of “no net harm” as outlined in the Safeguarding Principles and Procedures of Cercarbono Document. This assessment includes the evaluation of risks associated with potential negative impacts across all sustainable development focus areas, as detailed in the “Statement of compliance with sustainable development focus areas and safeguards” that must be completed by all projects.

Project owners are required to provide both descriptive and quantitative information, following applicable methodologies and tools, to document any potential negative impacts and the actions planned to mitigate or eliminate them. If the assessment identifies any such risks, these impacts are described in a mitigation plan, which is attached to the Project Design Document (PDD) for validation.

To identify potential negative impacts and define appropriate mitigation activities, CCMPs are required to adhere to the guidelines established by the competent environmental authority in the country of implementation. In the absence of such guidelines, project owners may use alternative methods, including expert judgment, quantitative models, cumulative impact assessments, interaction matrices and diagrams, the Rapid Impact Assessment Matrix, or the Battelle environmental assessment system. Compliance with applicable environmental legislation is mandatory in all cases.

Safeguarding Principles and Procedures of Cercarbono's Certification Programme available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

3) ensures FPIC processes for IPs and LCs, where applicable; and conduct stakeholder consultations, including local stakeholders as part of project design and implementation in a manner that is inclusive, culturally appropriate, and respectful of local knowledge, take these consultations into account and respond to local stakeholders' views.

Yes

<https://www.cercarbono.com/documents/>

Cercarbono ensures that all Climate Change Mitigation Projects (CCMPs) comply with Free, Prior, and Informed Consent (FPIC) processes for Indigenous Peoples (IPs) and Local Communities (LCs), where applicable. As outlined in our Safeguarding Principles and Procedures document, any CCMP operating on

lands of communities or indigenous peoples mandates public consultations with all interested parties. This process is designed to engage stakeholders meaningfully and incorporate their environmental, social, and economic concerns throughout the project's lifecycle.

Our consultations are inclusive, culturally sensitive, and respectful of local knowledge. The feedback obtained is integrated into the Project Design Document (PDD) and the monitoring report before each verification event. Compliance with FPIC and the National Safeguards System (NSS), if applicable, is reported accordingly.

Safeguarding Principles and Procedures of Cercarbono's Certification Programme available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

**b) Where, pursuant to 7.1 a) 2), the mitigation activity proponents have assessed that the mitigation activity poses risks of negative environmental and/or social impacts with regard to any of criteria 7.2 - 7.8 (inclusive) confirm your organisation requires the mitigation activity proponents to:**

**1) include measures, commensurate with the identified risks, to minimise and address such negative environmental and/or social impacts, in validated design documents prior to registration.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono also ensures that measures commensurate with the identified risks are included in the validated design documents prior to project registration. As established in the Safeguarding Principles and Procedures of Cercarbono Document, and in alignment with the "Statement of compliance with sustainable development focus areas and safeguards," the Project Design Document (PDD) must outline the specific actions planned to mitigate or eliminate the potential negative impacts identified in the assessment. This ensures that all necessary measures, particularly those addressing the identified risks in the focus areas, are in place and adequately documented before the project is registered.

Safeguarding Principles and Procedures of Cercarbono's Certification Programme available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

**2) include information on the measures implemented pursuant to 1), commensurate with the identified risks in the monitoring report.**

Yes

<https://www.cercarbono.com/documents/>

In accordance with the Safeguarding Principles and Procedures of Cercarbono Document, Cercarbono requires that information on the measures implemented to address identified risks is included in the monitoring report. This includes reporting on the measures taken in response to potential negative impacts across all sustainable development focus areas, as outlined in the "Statement of compliance with sustainable development focus areas and safeguards."

The monitoring plan must provide evidence of the effectiveness of these measures in mitigating negative impacts, and this information is assessed and validated during verification events. The VVB (Validation/Verification Body) ensures that the performance of mitigation measures is quantified and documented in the monitoring report, confirming that no net harm is caused by the CCMP operation and that all actions aligned with the focus areas are adequately implemented and reported.

Safeguarding Principles and Procedures of Cercarbono's Certification Programme available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Regulatory documents.

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## **7.2 Labour Rights and Working Conditions**

**a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:**

**1) provides safe and healthy working conditions for employees.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires mitigation activity proponents to ensure that the mitigation activity provides safe and hygienic working conditions for employees. The Statement of Compliance with Sustainable Development Focal Areas and Safeguards mandates that the referred project is committed to presenting evidence of compliance with this requirement

during the various processes involved in the certification cycle under the Cercarbono standard.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**2) provides fair treatment of all employees, avoiding discrimination and ensuring equal opportunities.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activity proponents provide fair treatment to all employees, ensuring that all personnel are free from discrimination and are given equal opportunities. This is outlined in the Statement of Compliance with Sustainable Development Focal Areas and Safeguards, which commits the referred project to present evidence of compliance with these requirements throughout the certification cycle under the Cercarbono standard.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/ Requirements for the development of CCMP.

**3) prohibits the use of forced labour, child labour, or trafficked persons, and protects contracted workers employed by third parties.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activity proponents prohibit the use of forced labour, child labour, and trafficked persons. The Statement of Compliance with Sustainable Development Focal Areas and Safeguards also ensures that these prohibitions extend to personnel employed by third parties. The project must present evidence of compliance with these safeguards during the different stages of the certification cycle under the Cercarbono standard.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/ Requirements for the development of CCMP.

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the specified safeguards. The Statement of Compliance with Sustainable Development Focal Areas and Safeguards mandates that the project must present evidence of compliance with these safeguards, including confirmation that appropriate measures have been put in place. This requirement is part of the certification cycle under the Cercarbono standard.

In addition, the PDD template specifies that it is mandatory to attach the completed Statement of Compliance with the Sustainable Development Focal Areas and Safeguards, as well as the mitigation plan if risks have been identified and need to be validated.

Safeguards Compliance Statement and PDD template available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/ Requirements for the development of CCMP.

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**7.3 Resource Efficiency and Pollution Prevention**

**a) Your organisation requires mitigation activity proponents to ensure that the mitigation activity minimises:**

- 1. pollutant emissions to air**
- 2. pollutant discharges to water, noise and vibration**
- 3. generation of waste and release of hazardous materials, chemical pesticides and fertilisers**

Yes

<https://www.cercarbono.com/documents/>

The Statement of Compliance with Sustainable Development Focus Areas and Safeguards requires that the design and implementation of the CCMP consider and minimize pollutant emissions to air, pollutant discharges to water, noise and vibrations, as well as waste generation and the release of hazardous materials, chemical pesticides, and fertilizers. The CCMP must also comply with applicable regulations. Furthermore, the Statement specifies that the CCMP commits to presenting evidence as required during the different processes involved in



the certification cycle under the Cercarbono standard, regarding the analysis, compliance, and observance of the safeguards applicable to the type of CCMP and the focus areas of sustainable development criteria.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/ Requirements for the development of CCMP.

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:**

- 1. whether the mitigation activity results in pollutant emissions to air, pollutant discharges to water, noise and vibration, the generation of waste, the release of hazardous materials, chemical pesticides and fertilisers.**
- 2. where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).**

Yes

<https://www.cercarbono.com/documents/>

- The organisation requires that mitigation activity proponents confirm in validated design documents whether the mitigation activity results in pollutant emissions to air, pollutant discharges to water, noise and vibration, the generation of waste, or the release of hazardous materials, chemical pesticides, and fertilizers.
- Where the mitigation activity results in any of the impacts listed, the organisation requires that measures have been put in place to address these impacts as referred to in the relevant provisions. Additionally, the Statement declares that the referred CCMP commits to presenting evidence as required during the different processes involved in the certification cycle under the Cercarbono standard, regarding the analysis, compliance, and observance of the safeguards applicable to the type of CCMP and the focus areas of sustainable development criteria.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

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#### **7.4 Land Acquisition and Involuntary Resettlement**

**a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity avoids, or where this is not feasible, minimises forced physical and/or economic displacement.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activity proponents ensure that the mitigation activity avoids, or where this is not feasible, minimizes forced physical and/or economic displacement. This requirement is detailed in our Statement of Compliance with Sustainable Development Focal Areas and Safeguards, which stipulates that the design and implementation of the Climate Change Mitigation Project (CCMP) should avoid or, at the very least, minimize forced physical or economic displacement of local populations or communities affected by the project.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:**

- 1. whether the mitigation activity results in forced physical and/or economic displacement.;**
- 2. where the mitigation activity results in the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1)**

Yes

<https://www.cercarbono.com/documents/>

- Confirmation of Displacement: Cercarbono requires that mitigation activity proponents confirm in validated design documents whether the mitigation activity results in forced physical and/or economic displacement.
- Measures for Addressing Displacement: Where the mitigation activity does result in such impacts, proponents must provide evidence that they have implemented measures to address and mitigate these impacts. This is a key aspect of our commitment to ensuring compliance with the safeguards outlined in our Statement of Compliance with Sustainable Development Focal Areas and Safeguards. Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.



For a comprehensive explanation of these procedures, please refer to the detailed response provided above in Section 7.2, Question B, which outlines the full procedure.

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### **7.5 Biodiversity Conservation**

**a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:**

**1) avoids, or where this is not feasible, minimises negative impacts on terrestrial and marine biodiversity and ecosystems.**

Yes

<https://www.cercarbono.com/documents/>

As outlined in the Safeguarding Principles and Procedures of Cercarbono's Certification Programme Document, the design and implementation of the CCMP (Climate Change Mitigation Project) avoid, or minimize in any case, negative impacts on terrestrial and marine biodiversity and ecosystems.

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

**2) protects the habitats of rare, threatened, and endangered species, including areas needed for habitat connectivity.**

Yes

<https://www.cercarbono.com/documents/>

According to the Statement of Compliance with Sustainable Development Focal Areas and Safeguards, the design and implementation of the CCMP consider the protection of habitats of rare, threatened, or at-risk species, including areas required for connectivity between habitats.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**3) does not convert natural forests, grasslands, wetlands, or high conservation value habitats.**

Yes

<https://www.cercarbono.com/documents/>

The Statement of Compliance with Sustainable Development Focal Areas and Safeguards specifies that the design and implementation of the CCMP avoid conversion of natural forests, grasslands, wetlands, or other habitats of high conservation value.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**4) minimises soil degradation and soil erosion.**

Yes

<https://www.cercarbono.com/documents/>

The Statement of Compliance with Sustainable Development Focal Areas and Safeguards indicates that the design and implementation of the CCMP consider the minimization of soil degradation and erosion.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**5) minimises water consumption and stress in the mitigation activity.**

Yes

<https://www.cercarbono.com/documents/>

The Statement of Compliance with Sustainable Development Focal Areas and Safeguards states that the design and implementation of the CCMP consider the minimization of water consumption and water stress.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:**

- 1. whether the mitigation activity has negative impacts on terrestrial and marine biodiversity and ecosystems, on habitats of rare, threatened, and endangered species, on soil degradation and soil erosion, and on water consumption and water stress.**
- 2. where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).**

Yes

<https://www.cercarbono.com/documents/>

1. Yes. The Statement of Compliance with Sustainable Development Focal Areas and Safeguards requires that the CCMP presents evidence regarding impacts on terrestrial and marine biodiversity, habitats of rare species, soil degradation, and water consumption.
2. Yes. The CCMP is required to put in place measures to address any impacts as detailed in the Safeguarding Principles and Procedures

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

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## **7.6 Indigenous Peoples, Local Communities and Cultural Heritage**

**a) Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods, ancestral knowledge and cultural heritage, confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:**

- 1) recognises, respects and promotes the protection of the rights of IPs & LCs in line with applicable international human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that the design and implementation of mitigation activities recognize, respect, and promote the protection of the rights of Indigenous Peoples (IPs) and Local Communities (LCs) in line with applicable international human rights law, including the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples. This requirement is stipulated in Section 2.3 of the Safeguarding Principles and Procedures of Cercarbono's Certification Programme and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

- 2) identifies the rights-holders possibly affected by the mitigation activity (including customary rights of local rights holders).**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activities identify the rights-holders, including those with customary rights, who may be affected by the activities. This requirement is detailed in Section 2.3 of the Safeguarding Principles and Procedures and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

- 3) when relevant to circumstances, has applied the FPIC process.**

Yes

<https://www.cercarbono.com/documents/>

Where relevant, Cercarbono mandates the application of the Free, Prior, and Informed Consent (FPIC) process in mitigation activities that impact IPs & LCs. This requirement is outlined in the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**4) does not force eviction or any physical or economic displacement of IPs & LCs, including through access restrictions to lands, territories, or resources, unless agreed upon with IPs & LCs during the FPIC process.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activities do not promote forced eviction or any physical or economic displacement of IPs & LCs, including through access restrictions to lands, territories, or resources, unless agreed upon with IPs & LCs during the FPIC process. This is confirmed in the Safeguarding Principles and Procedures and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Safeguards Compliance Statement and Safeguarding Principles and Procedure available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

**5) preserves and protects cultural heritage consistent with IPs & LCs protocols/rules/plans on the management of cultural heritage or UNESCO Cultural Heritage conventions.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activities preserve and protect cultural heritage consistent with the protocols, rules, or plans of IPs & LCs or UNESCO Cultural Heritage conventions. This is addressed in the Safeguarding Principles and Procedures and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

**b) Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods, ancestral knowledge and cultural heritage, confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activity proponents confirm in validated design documents that the activity adheres to the safeguards outlined above. This confirmation must be in line with the Safeguarding Principles and Procedures and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Additionally, Section 6 of the PDD template explicitly requires the inclusion of safeguards criteria. This is to be achieved by referencing the completed Sustainable Development and Safeguards Focus Areas Compliance Statement, available in the Documentation section at [www.cercarbono.com](http://www.cercarbono.com). This statement, along with the associated risk mitigation plan, must be validated as part of the PDD. All related documents and media providing evidence of compliance should also be available for analysis, validation, and verification, as applicable.

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

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**7.7 Respect for Human Rights, Stakeholder Engagement**

**a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:**

**1) avoids discrimination and respects human rights.**

Yes

<https://www.cercarbono.com/documents/>

The Safeguarding Principles and Procedures of Cercarbono's Certification Programme and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards. These documents mandate that all Climate Change Mitigation Projects (CCMPs) must design and implement activities that avoid discrimination and respect human rights. The project design should report initial conditions related to these principles, identify and mitigate risks, and ensure that no net harm is caused to these principles.



Safeguards Compliance Statement and Safeguarding Principles and Procedure available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP

**2) abides by the [International Bill of Human Rights](#) and universal instruments ratified by the host country.**

Yes

<https://www.cercarbono.com/documents/>

The Statement of Compliance with Sustainable Development Focal Areas and Safeguards states that all CCMPs must adhere to the International Bill of Human Rights and comply with any universal instruments ratified by the host country during the design and implementation phases.

Safeguards Compliance Statement and Safeguarding Principles and Procedures available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP

**3) takes into account and responds to local stakeholders' views.**

Yes

<https://www.cercarbono.com/documents/>

The Statement of Compliance with Sustainable Development Focal Areas and Safeguards ensures that Free, Prior, and Informed Consent (FPIC) processes are conducted for Indigenous Peoples and Local Communities. The document also confirms that effective participation and public consultation provisions have been followed, and local stakeholders' views have been considered and addressed.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards, or that it has put in place the measures referred to in 7.1 b) 1) above.**

Yes

<https://www.cercarbono.com/documents/>

Section 2.3 of the Safeguarding Principles and Procedures and the Statement of Compliance with Sustainable Development Focal Areas and Safeguards require that evidence of compliance with these safeguards is presented in the validated design documents during the certification cycle under Cercarbono's standard. The project must demonstrate how these principles are met and how they are monitored throughout the project.

Section 8 of the PDD template requires reporting CCMP contributions to the UN Sustainable Development Goals (SDGs) using Cercarbono's Tool for Reporting Contributions from Climate Change Mitigation Initiatives to the SDGs, accessible at [www.cercarbono.com](http://www.cercarbono.com) under the Documentation section. Additionally, if applicable, the alignment of CCMP contributions with the host country's SDGs should also be described.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

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## **7.8 [Gender Equality](#)**

**a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:**

- 1. provides for equal opportunities in the context of gender**
- 2. protects against and appropriately responds to violence against women and girls**
- 3. provides equal pay for equal work**

Yes

<https://www.cercarbono.com/documents/>

**Confirmation of Safeguards:**

- 1. Equal Opportunities in the Context of Gender:** Yes. Cercarbono requires mitigation activity proponents to ensure that the mitigation activity provides equal opportunities for all genders. This requirement is clearly stipulated in the Statement of Compliance with Sustainable Development Focal Areas and Safeguards, specifically under the focus area of gender equality.
- 2. Protection Against and Response to Violence Against Women and Girls:** Yes. Cercarbono mandates that the design and implementation of the mitigation activity include measures to protect against violence and establish appropriate responses to any violence against women and girls. This is a mandatory

requirement outlined in the same Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

3. **Equal Pay for Equal Work:** Yes. The organization requires mitigation activities to ensure equal pay for equal work, as stipulated in the Statement of Compliance with Sustainable Development Focal Areas and Safeguards.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).**

Yes

<https://www.cercarbono.com/documents/>

**Confirmation in Validated Design Documents:**

Cercarbono requires that mitigation activity proponents confirm adherence to the above safeguards in validated design documents. Section 2.3 of the Safeguarding Principles and Procedures of Cercarbono's Certification Programme specifies that all Climate Change Mitigation Projects (CCMPs) must report initial conditions, assess risks, and demonstrate that the activities do not cause net harm. Furthermore, the Statement of Compliance with Sustainable Development Focal Areas and Safeguards mandates that all projects provide evidence of compliance with these principles during the certification cycle.

Additionally, Section 6 of the PDD template explicitly requires the inclusion of safeguards criteria. This is to be achieved by referencing the completed Sustainable Development and Safeguards Focus Areas Compliance Statement, available in the Documentation section at [www.cercarbono.com](http://www.cercarbono.com). This statement, along with the associated risk mitigation plan, must be validated as part of the PDD. All related documents and media providing evidence of compliance should also be available for analysis, validation, and verification, as applicable.

Safeguards Compliance Statement available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation/Requirements for the development of CCMP.

**7.9 Robust Benefit-Sharing**

**a) If your organisation requires arrangements for benefit-sharing with IPs & LCs, confirm that you require that mitigation activity proponents:**

**1) include in validated design documents information on how benefit-sharing arrangements that are appropriate to the context and consistent with applicable national rules and regulations will be designed and implemented through a benefit-sharing plan.**

Yes

N/A

Cercarbono does not require specific arrangements for benefit-sharing with Indigenous Peoples (IPs) and Local Communities (LCs). However, Section 7.11 of the Protocol (Contribution to the UN's Sustainable Development Goals) suggests that in cases where projects involve the distribution or sharing of benefits derived from the implementation of the Climate Change Mitigation Project (CCMP) with communities, the form and modalities of such benefit-sharing, or the use of appropriate tools, should be described. This includes detailing the source and general characteristics of those tools.

**2) confirm in validated design documents that the draft and final benefit-sharing plan have been shared with the affected IPs & LCs in a form, manner, and language understandable to them.**

No

N/A

Cercarbono does not require specific arrangements for benefit-sharing with Indigenous Peoples (IPs) and Local Communities (LCs). However, Section 7.11 of the Protocol (Contribution to the UN's Sustainable Development Goals) suggests that in cases where projects involve the distribution or sharing of benefits derived from the implementation of the Climate Change Mitigation Project (CCMP) with communities, the form and modalities of such benefit-sharing, or the use of appropriate tools, should be described. This includes detailing the source and general characteristics of those tools.

**3) make benefit-sharing outcomes that result from the benefit-sharing plan publicly available, subject to applicable legal restrictions.**

No

N/A

Cercarbono does not require specific arrangements for benefit-sharing with Indigenous Peoples (IPs) and Local Communities (LCs). However, Section 7.11 of the Protocol (Contribution to the UN's Sustainable Development Goals) suggests that in cases where projects involve the distribution or sharing of benefits derived from the implementation of the Climate Change Mitigation Project (CCMP) with communities, the form and modalities of such benefit-sharing, or the use of appropriate tools, should be described. This includes detailing the source and general characteristics of those tools.

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**7.10 Cancun Safeguards**

**a) Confirm your organisation requires for all REDD+ mitigation activities that the mitigation activity is consistent with all relevant Cancun Safeguards as set out in paragraph 71 of [decision 1/CP.16 of the United Nations Framework Convention on Climate Change](#).**

Yes

<https://www.cercarbono.com/wp-content/uploads/2023/01/REDD-Methodology-V-1.3.1.pdf>

Our organization requires that all REDD+ mitigation activities are consistent with all relevant Cancun Safeguards as set out in paragraph 71 of decision 1/CP.16 of the United Nations Framework Convention on Climate Change (UNFCCC).

This requirement is established in Section 9 (Safeguards) of the Methodology M/UT-REDD+ V 1.3.1. This section recommends that the definitions and monitoring systems for safeguards in the Climate Change Mitigation Projects (CCMP) follow the guidelines provided in the respective country's reports, in accordance with UNFCCC decision 12/CP.19. Annex A of the Methodology details the Cancun Safeguards, the elements to be considered at the project level, and the procedure for ensuring compliance with these safeguards. The compliance with safeguards must be documented in the Project Design Document (PDD) and the monitoring report prior to each verification event. Once the National Safeguards System (NSS) is operational in each country, compliance will also be reported to this system.

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**7.11 Ensuring Positive SDG Impacts**

**a) Confirm your organisation requires that mitigation activity proponents, in validated design documents:**

**1) provide information on how the mitigation activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that mitigation activity proponents provide information in validated design documents on how the mitigation activity is consistent with the Sustainable Development Goals (SDG) objectives of the host country, where these objectives are relevant and feasible. This requirement is outlined in Section 7.11 of the protocol, which mandates that Climate Change Mitigation Projects (CCMPs) demonstrate their contribution to improving the environment and the quality of life of local populations in alignment with the SDGs.

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Cercarbono's Guidelines to Report Contributions to the SDGs available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

**2) demonstrate, if applicable, through qualitative assessment how the mitigation activity delivers positive SDG impacts for certain SDGs (excluding SDG 13), if any.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires that, where applicable, mitigation activity proponents demonstrate through qualitative assessment how the mitigation activity delivers positive impacts for certain SDGs (excluding SDG 13). This is supported by Section 7.11 of the protocol, which requires CCMPs to report their contributions to the SDGs using Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals. Additionally, Section 3.2 and Section 3.3 of the Guidelines to Report Contributions to the

SDGs emphasize the importance of assessing both positive and negative links between climate change mitigation and sustainable development.

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Cercarbono's Guidelines to Report Contributions to the SDGs available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

**3) provide information on any standardised tools and methods that were used to assess the SDG impacts.**

Yes

<https://www.cercarbono.com/documents/>

Cercarbono requires mitigation activity proponents to provide information on any standardized tools and methods used to assess the SDG impacts in validated design documents. As stated in Section 7.11 of the protocol, CCMPs must use Cercarbono's Tool to Report Contributions to the SDGs, and the application of this tool is reviewed by the VVB at validation or verification events. This ensures that the assessment of SDG impacts is conducted using a standardized and consistent approach.

Section 8 of the PDD template requires reporting CCMP contributions to the UN Sustainable Development

Goals (SDGs) using Cercarbono's Tool for Reporting Contributions from Climate Change Mitigation Initiatives to the SDGs, accessible at [www.cercarbono.com](http://www.cercarbono.com) under the Documentation section. Additionally, if applicable, the alignment of CCMP contributions with the host country's SDGs should also be described.

Cercarbono's Protocol for Voluntary Carbon Certification V.4.4 and Cercarbono's Guidelines to Report Contributions to the SDGs available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

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**End Copy of Application**