

Program Name: Global C-Sink Standards

Organization: Carbon Standards International

Assessment Type: Non-CORSIA Program Level Assessment

Date of Submission: 01 April 2026

Downloaded On: 06 May 2026

Status: In Review

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.

Global Construction C-Sink Standard: <https://www.carbon-standards.com/docs/transfer/4000218EN.pdf> Global Rock C-

Sink Standard: <https://www.carbon-standards.com/docs/transfer/4000033EN.pdf>

A – Governance

1.1 Effective Governance - CORSIA

CORSIA requirements related to governance framework:

1) Programme Senior Staff / Leadership (e.g., President / CEO, board members) *List the names and titles of programme’s senior staff and leadership, including board members.

Board of Directors: Hans-Peter Schmidt, Ueli Steiner (President), Michael Stelzl

Management Board: Ueli Steiner (CEO), Nicole Sozzi (COO), Matthias Matzenberger, Natalie Steiner, Patrizia Pschera

<https://www.carbon-standards.com/en/team>

This [webpage](#) provides descriptions of all teams, including the Board of Directors, Management Board, Services, Business Development and Standards.

2) Provide an organizational chart that illustrates or otherwise describes the functional relationship a) among the individuals listed in 1; b) among those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

<https://www.carbon-standards.com/docs/transfer/4000029EN.pdf>

This document outlines the company's organizational structure, with the organigram illustrating the hierarchy from "Board of Directors" and "Management Board", overhead departments like HR, Administration, Quality Management, Marketing & Communication and Finances, down to the two main departments "Operational Business", with "Customer Services" and "Software Services" and the "Business Development" section. For each department the primary responsible person is named.

3) Provide a summary description of your programme (300 – 500 words)

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Founded in 2021 as a joint initiative of the [EASY-CERT group AG](#) and the [Ithaka Institute](#), Carbon Standards International AG (CSI) serves as a standard-setting body for nature-based carbon removal solutions. CSI creates a reliable and innovative framework to empower partners and individuals committed to cooling the planet. CSI is a leading organization in the Carbon Dioxide Removal (CDR) market.

The standards are grounded in scientific expertise and practical experience. The Ithaka Institute brings leading-edge research in biochar, carbon sequestration, and atmospheric modelling, while the EASY-CERT group contributes decades of certification experience and an uncompromising commitment to independence and sustainability.

CSI upholds transparent decision-making, inclusive stakeholder participation, and continuous improvement. Governance Rules govern the organization and the management of CSI. They define the processes, the basic tasks and competences of the management bodies and other bodies of CSI. For more information see: [Governance Rules of CSI](#)

As a standard-setter, CSI places particular emphasis on:

- Scientifically robust verification of carbon sinks, and
- Low-barrier access to carbon markets and certification, ensuring inclusivity and scalability of climate solutions.

To support effective implementation and scalability of carbon removal projects worldwide, CSI also provides the necessary digital infrastructure and IT tools for transparent data management.

(Chapter 1 in the linked "[Principles of Global C-Sink Standards](#)")

CSI's programme is written in the document [Principles of Global C-Sink Standards](#) establishes a transparent, science-based, and globally applicable framework for quantifying and managing nature-based carbon removal solutions. The Global C-Sink Standards ensure that every verified carbon sink ("C-Sink") represents a real, measurable, and durable contribution to climate mitigation. Each verified C-Sink is issued on the Global C-Sink Registry with their persistence curve and can be retired as a CINKx, representing one tonne of net CO_{2e} removed from the atmosphere for a duration of x years.

This programme outlines the fundamental principles and methodological cornerstones that govern all Global C-Sink

Standards. It describes how CSI accounts for the time-dependent carbon sink effect through a conservative and comprehensive approach that includes all relevant carbon fluxes and considers uncertainties and secondary impacts such as leakage.

In addition to explaining the core principles, this document also provides guidance for activity proponents to navigate the project cycle and gives context on the application of the [Global C-Sink Tool](#) and the [Global C- Sink Registry](#) — digital systems that together form the backbone of CSI's verification and transparency infrastructure. These systems ensure the traceability, integrity, and credibility of each issued C-Sink and enable activity proponents, verifiers, and market actors to engage in a trustworthy carbon removal ecosystem.

(Chapter 2 in the linked document "[Principles of Global C-Sink Standards](#)")

CSI fully complies with the governance principles established under the [International Carbon Reduction and Offset Alliance \(ICROA\)](#) and upholds a transparent and robust corporate governance framework with clear reporting, disclosure, and comprehensive risk-management practices, as set out in Chapter 11 of the [Governance Rules of CSI](#) document.

4) Confirm that your programme publicly discloses who is responsible for the administration of the programme

Yes

<https://www.carbon-standards.com/docs/transfer/4000213EN.pdf>

As described in Ch. 4.5 of the linked document "[Governance Rules of CSI](#)", the CSI Management Board is responsible for the administration of the C-Sink programme, including development and revision of standards and methodologies. The Lead of the Management Board has the CEO.

5) Confirm that your programme publicly discloses how decisions are made

Yes

<https://www.carbon-standards.com/docs/transfer/4000213EN.pdf>

The "[Governance Rules of Carbon Standards International AG](#)" give clear indication about responsibilities, and decision competency among the different departments and committees. For the C-Sink Programm Carbon Standards International (CSI) ensures the environmental integrity, scientific quality, and market viability of its standards through a two-tier quality assurance system:

1. Board of Directors (BoD): This board is responsible for governance, integrity assurance, and veto right. The governance rules are publicly disclosed in the documents 'Governance Rules of Carbon Standards International AG', Chapter 3.
2. Independent Expert Network: This network is responsible for technical and scientific review. Further details are available in the documents '[Governance Rules of Carbon Standards International AG](#)', Chapter 8. And as indicated in the linked document in an additional document called '[Expert Network & Governance](#)':
3. Public consultations are integral component of the development and updates of standards and methodologies, see: '[Governance Rules of Carbon Standards International AG](#)', Chapter 9 and 10. And specific details are disclosed in the document '[Development and updates of standards and methodologies](#)'.
4. The bodies mentioned can be found in the 'CSI Organizational Chart Internal' (4000245EN). The responsible persons for 'Business Development and Standards' are named on the second page. Further details on the decision process are described in the internal documents 'Meeting rules for CSI' (4000219EN) and 'Internal Communication Guidelines CSI' (4000246EN). These three documents are business confidential and not publicly disclosed. They have been shared as separate attachments to this application.

6) Confirm that your programme can demonstrate that it has been continuously governed for at least the last two years

Yes

<https://www.carbon-standards.com/en/company>

Carbon Standards International was founded in 2021 and its development is documented in the "Annual Report" section, with reports available from 2021 onward (more than two years) as shown on our linked [website](#). Annual reports about the company are also published under the same link. Please refer to the 'Company' and 'Annual Reports'

sections.

The first report was published in 2021, please see [Annual Report Carbon Standards International AG 2021](#).

7) Confirm that your programme can demonstrate that it has been continuously operational for at least the last two years

Yes

<https://www.carbon-standards.com/en/company>

Indicate specific numbered sections/headings or rule text in the URL pertinent to this criterion, clarifying how it is met. You may add additional URLs and any clarifying information. Your application will not be considered complete if specific referenced text cannot be found quickly.

We confirm that CSI has been continuously operational since 2021 to the present, and therefore since over two years. CSI published an annual report since 2021 (<https://www.carbon-standards.com/en/company>) to confirm its operationality and published during that time several standards and updates of those (<https://www.carbon-standards.com/en/standards>).

- [Global Artisan C-Sink](#): Version 1.0: 06. October 2022; Version 2.1: 25. March 2024; Version 2.1A: 15. June 2024
- [EBC C-Sink](#): Version 2.1_B: 1. February 2021, no longer active
- [Global Biochar C-Sink](#): Version 3.2: 15. November 2025 (formerly known as EBC C-Sink)
- [Global Tree C-Sink](#): Version 1.0: 15. March 2024

8) Confirm that your programme can demonstrate that it has a plan for the long-term administration of multi-decadal programme elements

Yes

Carbon Standards international is member of the well established [EASY-CERT group](#) . Additionally, our head office is in Switzerland, where companies are subject to strict financial supervision and regulatory oversight (see Ch. 3 of the linked document "[Governance Rules](#)"). This ensures that financial difficulties or management failures are likely to be identified at an early stage by independent third parties, who are authorised to demand corrective action where necessary. Furthermore, our program is embedded within the organization's quality management structure, ensuring that all employees are trained and actively encouraged to identify and report potential risks at an early stage.

In addition, our business model is supported by robust, integrated IT tools and digital systems, providing operational transparency, traceability, and process security.

As a company operating in the field of climate standards and carbon removal, we also carry a strong intrinsic motivation to address sustainability, integrity, and long-term responsibility in all areas of our work.

Moreover, we maintain close, ongoing collaborations with leading scientific institutions and research organizations (e.g. Ithaka Institute), ensuring that our work is consistently aligned with the latest scientific developments and evidence-based practices.

9) Confirm that your programme can demonstrate that it has a plan for possible responses to the dissolution of the programme in its current form

Yes

N/A

We have developed a "Dissolution program", 4000215EN, elaborating on the plan for possible responses to the dissolution of the programme. The document is considered business confidential and is not published on the website. It was shared as a separate attachment to this application.

10) Confirm your programme has policies and robust procedures in place to prevent the programme staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services

Yes

<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>

Carbon Standards International (CSI) has set up a system of impartiality and independence and documented in '[Ensuring Impartiality and Independence and Confidentiality](#)'. The risks relating to impartiality are identified and where potential risks concerning impartiality are found, appropriate corrective measures are set out to ensure impartiality (chapter 8. And 9.).

The linked document describes the process (chapter 5.) and the requirements of impartiality and independence as well as the confidentiality and protection of data (chapter 3.). The confidentiality and protection of data is a legal requirement, which is taken into consideration in contracts (e.g. chapter 7.1. and 7.2.), terms and conditions and guidelines. The details are given in the individual contracts.

11) Confirm your programme has policies and robust procedures in place to ensure that, conflicts arising from programme staff, board members, and management having financial, commercial or fiduciary conflicts of interest, are appropriately declared, and addressed and isolated

Yes

<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>

Carbon Standards International has a procedure set out in the document "[Ensuring Impartiality and Independence and Confidentiality](#)".

Where such conflicts of interest arise, CSI implements appropriate measures to declare, address and isolate the situation and to resolve them. Such measures may include blocking the person for an individual operator/buyer or project. Please see chapter 8 and 9 in the mentioned document '[Ensuring Impartiality and Independence and Confidentiality](#)'.

12) Confirm your programme has policies and robust procedures in place to prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services

Yes

<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>

Individuals at all levels sign employment contracts and commit to declaring conflicts of interest. Possible changes regarding conflicts of interest must be notified immediately (see document '[Impartiality and Independence and Confidentiality](#)', Chapter 7. 1 and 7.2.).

In accordance with the employment contract, personnel are under obligation to report any past or present relationship with particular suppliers who are being credited on the Registry immediately. Non-compliance with the notification requirement constitutes a breach of contract and may result in the immediate termination of the contractual relationship (see document '[Impartiality and Independence and Confidentiality](#)', Chapter 7.2.).

If new personnel are employed, they are obliged to submit the 'self-declaration of conflicts of interest' and a new assessment is undertaken of the relationships (see document '[Impartiality and Independence and Confidentiality](#)', chapter 7.2.).

The "Conflict_of_interest_confidentiality CSI, 4000179EN " template is used and is considered business confidential and is not published on the website. It has been shared as a separate attachment to this application.

13) Confirm your programme has policies and robust procedures in place to ensure that, where conflicts arising from programme registry administrators from having financial, commercial or fiduciary interests in the governance or provision of registry services arise, they are appropriately declared, and addressed and isolated

Yes

Procedures to address identified registry conflicts of interest URL:

<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>

Where such conflicts arise, CSI implements appropriate measures to declare, address and isolate the situation and to resolve them. Such measures may include blocking the person for an individual operator/buyer or project. Please see chapter 8 and 9 in the mentioned document '[Ensuring Impartiality and Independence and Confidentiality](#)'.

14) If the program is not directly and currently administered by a public agency, can the program demonstrate up-to-date professional liability insurance policy of at least USD\$5M?

Yes

N/A

Carbon Standards International (CSI) has an up-to-date professional liability insurance policy exceeding the amount required. The policyholder is bio.inspecta AG, which is also a member of the EASY-CERT group. Carbon Standards International AG is a co-insured company and shares the same headquarters as bio.inspecta AG. The sum is: CHF 10'000'000.00. Please see page 7 and 8 of the copy.

A copy of that insurance policy (German) as well as the English translation (DeepL) were shared as separate attachments to this application and are considered business confidential.

1.1 Effective Governance

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.carbon-standards.com/docs/transfer/4000213EN.pdf>

As written in the '[Governance Rules of CSI](#)', Ch. 3., the Board of Directors adopts the governance rules and strategic direction of the company. It is the ultimate direction of CSI and the supervision of the management. The Board of Directors brings their deep and broad experience across a range of different sectors to provide financial oversight and strategic governance to support our vision.

They take the fiduciary responsibility for the organization and operate according to robust bylaws.

The CSI statutes establish robust bylaws and address for example the following points: capital and capital use, rules governing meetings and minutes of meetings, including voting rights. Article 21 outlines the responsibilities of the Board of Directors, specifies when a two-thirds majority is required for votes, and covers financial matters, external audits, and the dissolution of the company.

The bylaws (statutes) are considered business confidential and are not published on the website. They were shared as a separate attachment to this application.

The majority of CSI's Board consists of non-executive Directors. All CSI staff, including members of the Board of Directors, must sign the Declaration of Conflict of Interest, as set out in our policy, please see in the document "[Ensuring Impatrility and independence and confidentiality](#)", Chapter 7.

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.carbon-standards.com/en/company>

Carbon Standards International publishes an annual report since 2021. Please see at the reports starting in 2021. You find them on the website:

- Annual report 2021: [Annual Report Carbon Standards International AG 2021](#) Annual report 2022: [Annual Report Carbon Standards International AG 2022](#) Annual report 2023: [Annual Report Carbon Standards International AG 2023](#)
- Annual report 2024: [Annual Report Carbon Standards International AG 2024](#)

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000252EN.pdf?t=331359>

CSI has a separate document dealing with its corporate, social and environmental responsibilities and policies.

The document "[CSI's Social and Environmental Responsibility Policy](#)" explains our commitments and principles (Ch. 1) and lists in different chapters how CSI ensures our social responsibility policy (Ch.2) and environmental policy (Ch. 3). For more detailed information about the specific policies, please refer to our '[CSI's Social and Environmental Responsibility Policy](#)'.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000222EN.pdf>

CSI has a robust anti-money laundering policy in the '[Compliance guidelines](#)', chapter 1.6:

We have implemented an internal control system in the finance department which is updated regularly in response to new circumstances. This includes:

- **No handling of cash:** and CSI does not have a cash office. There is no handling of cash. All payment transactions are carried out via banks, with approval also taking place in accordance with the mandatory dual-control principle. These measures prevent significant risks associated with cash transactions from the outset.
- **Dual control principle:** In accordance with the dual-control principle, key process steps are checked and approved, and invoices are approved via an automated workflow. At least two people must verify the accuracy and content of incoming invoices.
- **Contractor data sheet:** New suppliers must complete and sign a contractor data sheet providing their bank and company details. Suppliers will only be activated once this process has been completed.

These control principles prevent unauthorized financial transactions and go beyond Swiss requirements against money laundering for companies outside the finance sector.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000222EN.pdf>

CSI has a robust anti-bribery and anti-corruption guidance and regulation in place and established a zero tolerance policy in those regards. In the '[Compliance guidelines CSI](#)', the chapter 1 handles the definition and lists examples for bribery and corruption.

1.2 Public Engagement, Consultation and Grievances - CORSIA

CORSIA requirements related to public engagement, consultation and grievances:

1) Confirm that your programme publicly discloses what information is captured and made available to different stakeholders.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, CSI publicly discloses which information is captured and made available to stakeholders. This includes:

- Versioning: In chapter 5.2. of the linked document [Principles of Global C-Sink Standards](#), the versioning of standards is explained and their meaning and to ensure the traceability and changes within a standard.
- New standards are developed by the Department of Business Development of CSI in close collaboration with the Scientific Committee. During this process, individuals of the Expert Network are consulted. A first version is shared with experts and their feedback reviewed by the Scientific Committee. A pre-final version is of the methodology and is published on the CSI website for a public consultation of 30 days. Inputs from this public consultation are reviewed and commented and the final version is published. More details are disclosed in Ch. 5.3. of the linked document "Principles of Global C-Sink Standards"
- Public consultation of Project Design Documents (PDDs) of each new project, as described in Ch. 6.2. of the linked document "[Principles of Global C-Sink Standards](#)": Local consultations are mandatory to the extent required by local provisions. It is verified by requesting the operating permit. In addition, local parties also can participate in public consultation. As part of the validation of a project, its PDD is open for public consultation for a period of 30 days. The details are disclose in a separate document '[Procedure for public consultation on the development of projects](#)'

by [Carbon Standards International AG \(CSI\)](#).

2) Confirm that your programme publicly discloses its local stakeholder consultation requirements (if applicable)

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described in Ch. 6.2. of the document "[Principles of Global C-Sink Standards](#)", local consultations on project level are mandatory to the extent required by local legal provisions. It is verified by requesting the operating permit.

In addition, local parties also can participate in public consultation.

As part of the validation of the project by a Validation and Verification Body (VVB), CSI will publish the Project Design Document (PDD) for public consultation as well on its project page in the Global C-Sink Registry (<https://global-c-registry.org/projects>).

3) Confirm that your programme publicly discloses its public comments provisions and requirements, and how they are considered (if applicable).

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

We confirm that the inputs from public consultation rounds are reviewed and publicly commented on by CSI and its Scientific Committee, as described in Ch. 5.3. of "[Principles of Global C-Sink Standards](#)" document. Summaries of the public consultation together with feedback from the expert round, including structured responses (accepted/not accepted, justification).

In Ch. 6.4.4. of the linked document [Principles of Global C-Sink Standards](#), the consultation provisions for Project Design Document (PDD) of each project are described. The detailed process for the public consultation of PDDs and projects are described in a separate document 'Procedure for public consultation on the development of projects by Carbon Standards International AG (CSI)', <https://www.carbon-standards.com/docs/transfer/4000108EN.pdf>

In both cases, the consultation is open for at least 30 days, and feedback collected during the consultation is published on the CSI website.

4) Confirm that your programme conducts public comment periods relating to methodologies, protocols, or frameworks under development

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

We confirm that newly developed methodologies undergo public consultation of 30 days, as described in Ch. 5.3. of "[Principles of Global C-Sink Standards](#)" document.

5) Confirm that your programme conducts public comment periods relating to activities seeking registration or approval

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

We confirm that each new project undergoes public comment periods, by means of public consultation of Project Design Documents, as described in 6.4.4 of "[Principles of Global C-Sink Standards](#)" document.

During the 'ongoing validation' status, the Project Design Document (PDD) is open to public consultation for the first 30 days after reaching this status. ("[Procedure of Public Consultation](#)" is available publicly on the website).

6) Confirm that your programme conducts public comment periods relating to operational activities (e.g., ongoing stakeholder feedback)

Yes

<https://www.carbon-standards.com/docs/transfer/4000067EN.pdf>

As described in Ch. 8 of '[Principles of Global C-Sink Standards](#)', CSI has established [Compliance Guidelines](#) that include also the Whistleblower Policy that provides a structured and confidential mechanism for reporting suspected misconduct or unethical behavior, and applies to project proponents, amongst others.

Whistleblowers may submit reports confidentially or anonymously through email. Reports may include, but are not limited to violations of law, breaches of CSI's standards, fraud, corruption, conflicts of interest, data misuse of registry data or practices that could result in environmental, social, or reputational harm.

Each report will be acknowledged and assessed. Feedback will be provided to the whistleblower within a reasonable timeframe, typically between 30 to 90 days.

7) Confirm that your programme conducts public comment periods relating to additions or revisions to programme procedures or rulesets

Yes

<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>

We confirm that methodology updates undergo public consultation for 30 days, as described in Ch. 2. , step 3 of "[Development and updates of standards and methodologies](#)" document.

8) Summarize the level at which activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale). Provide evidence of the programme information defining this and confirm it is made availability to the public.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Activities at project level are allowed under our program, specific requirements are listed in Ch. 6.2. of the linked document [Principles of Global C-Sink Standards](#). A project encompasses all steps from capturing CO2 from the atmosphere to its storage and any subsequent monitoring cycles and the chosen carbon removal pathway must be represented by one of the eligible [Principles of Global C-Sink Standards](#) (Ch. 5. of the linked document).

All projects need a PDD that applies a Life Cycle Assessment (LCA) focusing on GHG emissions, covering all stages from atmospheric CO2 capture to its final storage (cradle-to-grave). The PDD must include life-cycle- based calculation of the achieved C-sinks, as well as the corresponding system boundaries, emission factors and monitoring parameters.

More information about the project requirements are listed in Ch. 6.2. of "[Principles of Global C-Sink Standards](#)" document.

9) Summarize the eligibility criteria for each type of offset activity (e.g., which sectors, project types, and geographic locations are covered). Provide evidence of the Programme information defining this and confirm its availability to the public.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

A summary of eligibility criteria is given in Ch. 6.2. of "[Principles of Global C-Sink Standards](#)" document (project requirements).

Further there are additional criteria based on specific methodologies, for example the Global Artisan C-Sink Standard is only applicable in low- and middle-income countries (based on the World Bank classification).

More details can be found in the [Global Artisan C-Sink Standard](#) (chapter 1), in the [Global Biochar C-Sink Standard](#) (chapter 1.3, only EBC or WBC certified biochar is eligible) and in the [Global Tree C-Sink Standard](#) (chapter 1).

1.2 Public Engagement, Consultation and Grievances

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

Public and local consultation of Project Design Documents (PDDs) of projects:

As described in "[Procedure for public consultation on the developing of projects](#)"

Carbon Standards International keeps the PDD for public consultation open for 30 days. Carbon Standards collects all the feedback from the stakeholders all over the world. If some points are raised by the stakeholders, they will be clarified with the client and will be taken into consideration and will be published on its website. The service team collects all comments made during these 30 days.

As described in Ch. 6.2. of the document "[Principles of Global C-Sink Standards](#)", local consultations on project level are mandatory to the extent required by local legal provisions. It is verified by requesting the operating permit. In addition, local parties also can participate in public stakeholder consultation. Within the project area, measures to mitigate any negative impact must be implemented if there are indigenous land rights, ancestral or customary rights, or equivalent claims pertaining to the area in which the project operates. Assessment is done in section 1.1 of the PDD and subject to validation. (See '[Principles of Global C- Sink Standards](#)', Ch. 6.2)

The results and feedback from the public consultation are part of the Project Design Document:

- [Project Design Document Template Global Biochar C-Sink](#), Ch. 6,
- [Project Design Document Template Global Artisan C-Sink](#), Ch. 6,

In addition, in the case of some methods that involve increased land use, a detailed stakeholder assessment is also carried out on site and reported in the PDD, e.g. section 1.2.2 in PDD for Global Tree C-Sink:

[Project Design Document Template Global Tree C-Sink](#), Ch. 6.

Public consultation of standards/methodologies:

The pre-final version of a standard is published on the website www.carbon-standards.com to start the public consultation. To ensure transparency and the feasibility of implementation CSI informs relevant stakeholders worldwide, including partners, clients, validation/verification bodies, and regulatory authorities. Those who signed up to receive the newsletter for public consultation of standards will receive this information automatically. The public consultation is open for 30 days. Feedback can be provided during the publication period using the "Standards Amendment Form" on the website (i.g. for [Global Biochar C-Sink](#)) [Feedback](#) from stakeholders is publicly available on the CSI website; please refer to Chapter 1 and 2, Step 3 "public consultation" in the document [Development and update of Standards](#) and in Ch. 5.3. of the linked document "[Principles of Global C-Sink Standards](#)".

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.carbon-standards.com/docs/transfer/4000067EN.pdf>

In public accessible document '[Complaints, grievance and appeals process](#)', the definition of grievance, the guiding principles of CSI and the detailed process and steps to handle such cases are described. The guiding principles point out that:

- **Independency:** The case must be handled by impartial individuals. Anyone involved in the original complaint may not participate in processing the complaint.
- **Impartiality:** All complaints and appeals shall be handled objectively, without bias or conflict of interest. Any individuals involved in the investigation and/or decision-making process surrounding a grievance/complaint declares any conflict of interest they may have in the proceedings and disqualify themselves accordingly.
- **Confidentiality:** As far as possible the information has to be confidential. Reports are logged securely, access is restricted to authorized staff.
- **Protection:** Persons concerned must have their rights protected.
- **Traceability:** Every case is documented and tracked from receipt to closure. Results are strictly confidential.
- **Timeliness:** All submissions will be acknowledged and resolved within a reasonable timeframe.
- **Non-retaliation:** Individuals will not face retaliation or discrimination for submitting a complaint or appeal in good faith.

- **No fees:** No applicable fees will be charged for complaints or appeals, unless the investigation reveals a non-conformity that would result in further expenses.

2.1 Effective Registries (Retirement and Addressing Erroneous Issuance) - CORSIA

CORSIA requirements related to carbon credits in your carbon-crediting program registry:

1) Confirm that your programme defines and ensures the underlying attributes of a unit

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described in Ch. 7.1.3 of the linked document '[Principles of Global C-Sink Standards](#)' that after successful verification, C-Sinks Units are issued and made visible in the Global Cink Registry, marked with the status "verified". The issued C-Sink Unit visualizes the gross amount of CO₂e removed with its persistence curve. This gives public the possibility to transparently see all aspects considered in issuing the C-Sink Unit. Each issued C-Sink Unit has a unique identifier assigned. For every C-Sink Unit the required information must be uploaded to Global C-Sink Tool. This can be done either via Application Programming Interface (API) or by manual data entry. These data requirement ensure consistency, traceability, and completeness across all C- Sink Units submitted for verification and issuance.

The following information is always public to support full traceability (Ch. 7.1.3.) :

- Quantity of issued C-Sinks
- Standard/Methodology
- Project name and ID
- Issuance date and sink establishment date
- Quantity of retired and transferred C-Sinks
- Type of sink matrix
- Public documentation (monitoring reports, annexes, verification reports)

2) Confirm that your programme defines and ensures the underlying property aspects of a unit

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

By means of C-Sink verification, the underlying property aspects, such as the quantity of issued C-Sinks, are ensured, as described in Ch. 7.1.1. and Ch. 7.1.2. of the '[Principles of Global C-Sink Standards](#)'.

Verification requests, including the monitoring data, are submitted to the Global C-Sink Tool by the dMRV provider on behalf of the First C-Sink Owner. For every C-Sink Unit the required information must be uploaded to Global C-Sink Tool. This can be done either via Application Programming Interface (API) or by manual data entry. The data is then verified.

3) Confirm that your programme utilises an electronic registry or registries

Yes

<https://global-c-registry.org/>

The [Global C-Sink Registry](#) and its corresponding Global C-Sink Tool, operated by Carbon Standards International AG (CSI), serves as an electronic platform for the registration, verification, issuance, transfer, and retirement of carbon sinks ("C-Sinks").

4) Confirm that your programme has procedures in place to ensure that the programme registry or registries have the capability to transparently identify emissions units that are deemed CCP-approved, in all account types

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Our system and [Global C-Sink Registry](#) are able to mark and list credits according to specific requirements, e.g. CPP-approved, on project level but also on C-sink unit level. The identification would happen in the back-end after CSI confirms the full eligibility of the project and its C-sinks (Ch. 6.4.5. in the '[Principles of Global C-Sink Standards](#)'): If the project is compliant with third-party endorsements the respective information and label is added to the [project page](#) and corresponding C-Sinks.

The specific logo and labeling must first be implemented as neither the Global C-Sink Registry nor any of its projects are eligible so far.

5) Confirm that your programme has procedures in place to ensure that the programme registry or registries identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

We can confirm that we have procedures in place to ensure that a clear and transparent flow is implemented facilitating the tracking and transfer of C-sinks and its ownership. The details and information associated with a C-sink unit are described in Ch. 7.1.3. (C-Sink Issuance), 7.1.4. (C-Sink Transfers) and 7.1.5. (C-Sink Retirements) of the '[Principles of Global C-Sink Standard](#)'.

6) Confirm that your programme has procedures in place to ensure that the programme registry or registries identify unit status, including retirement / cancellation, and issuance status

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The programme confirms that procedures are in place to indicate for every C-sinks its status, publicly disclosed under the [Global C-Sink Registry](#). A graphic visualization is provided for each credit showing how many t CO2e are already retired from a specific C-sink unit and what is left for transfers/retirements. The details and information associated with a C-sink unit are described in Ch. 7.1.3. (C-Sink Issuance), 7.1.4. (C-Sink Transfers) and 7.1.5. (C-Sink Retirements) in the '[Principles of Global C-Sink Standard](#)' document.

7) Confirm that your programme has procedures in place to ensure that the programme registry or registries assigns unique serial numbers to issued units

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The programme confirms that each C-sink is assigned a unique serial number (Stock ID) as defined in Ch. 7.1.3. of the '[Principles of Global C-Sink Standard](#)'.

8) Confirm that your programme has procedures in place to ensure that the programme registry or registries identify in serialization, or designate on a public platform, each unique unit's country and sector of origin, vintage, and original (and, if relevant, revised) project registration date

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Chapter 7.1.3. ([C-Sink Issuance](#)) outlines the attributes that are always public to ensure traceability for each issued C-sink unit.

The program confirms that a procedure is established to identify, on a public platform, each unit's unique country and sector of origin, as well as its vintage and original status.

Each unit is accompanied by a monitoring report, and an Annex provides additional information. Additionally, the project page for the corresponding C-sink is linked for further details: [Global C-Sink Registry](#).

9) Confirm that your programme has procedures in place to ensure that the programme registry or

registries are secure (i.e. that robust security provisions are in place)

Yes

<https://global-c-registry.org/privacy-statement>

The [Global C-Sink Registry](#) security policies are described in the [Global Registry C-Sink Privacy statement](#): Carbon Standards International (CSI) processes personal data in compliance with applicable data protection laws, including the Swiss Federal Act on Data Protection (DSG) and, where relevant, the European Union General Data Protection Regulation (GDPR).

- Appropriate technical and organisational measures are used to protect your personal data from loss and unauthorised access.
- The data is hosted by a provider located in Switzerland. Within the website visit, the widespread SSL (Secure Socket Layer) procedure is used in conjunction with the highest encryption level supported by the user's browser.

10) Confirm that your programme's registry(ies) conform to international data exchange standards

Yes

N/A

The Global C-Sink Registry and the Global C-Sink Tool have been built to be interoperable with other data exchange standards. Through different API's and their documentation, the system can receive data from various stakeholders, e.g. dMRV provider, and can as well send data to different stakeholders like third party marketplaces (so called C-Sink Traders).

Data exchanges between different registries are possible, but so far never done or implemented (no needs or requests until today).

11) Confirm that your programme has provisions in place to ensure the screening of requests for registry accounts

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

In the '[Principles of Global C-Sink Standards](#)', the registration is explained in Ch. 6.1:

A [registration form](#) must be filled out to gain access to the Global C-Sink Registry (and other tools of CSI). For a successful registration, a copy of a commercial register must be handed in.

The registration form is publicly disclosed.

12) Confirm that your programme has provisions in place to restrict the programme registry (or registries) accounts to registered businesses and individuals

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The registration process requires clear identification of the customer, which must be supported by an official commercial register excerpt. If a company is not officially registered or a private individual's address cannot be verified, no login will be granted. Ch. 6.1, '[Principles of Global C-Sink Standards](#)'.

13) Confirm that your programme has provisions in place to ensure the periodic audit or evaluation of registry compliance with security provisions

Yes

<https://global-c-registry.org/privacy-statement>

Yes, as described in the [Global Registry C-Sink Privacy statement](#), tab: "How do we protect your data?", the security policies and procedures are subject to periodic review.

2.1 Effective Registries (Retirement and Addressing Erroneous Issuance)

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

CINK Retirements are described and defined in Ch. 7.1.5. in the '[Principles of Global C-Sink Standard](#)': Retirement is the process by which the status of a C-Sink is finalized, ensuring that the CO₂e represented by the retired CINK can no longer be transferred or claimed again by the current owner, the beneficiary of the retirement, or any other party. Once retired, the associated climate benefit is permanently assigned. The beneficiary of a retirement is the organization or individual on whose behalf the CINK is retired. The beneficiary must be clearly identified and will be recorded in the Global C-Sink Tool. In the [Global C-Sink Registry](#), the name and location of the beneficiary may be disclosed or withheld and may either be the current owner of the C-Sink at the time of retirement or an organization represented by a C-Sink Trader acting on its behalf.

Following information needs to be added in a retirement transaction:

- a. Name of beneficiary*
- b. Amount of retired CINKs (in to CO₂e – minimum of 1 kg CO₂e)*
- c. Retirement start year/end year*
- d. Location of beneficiary*
- e. Country of emission
- f. Year of emission
- g. Reason for retirement*

*Mandatory information. The name and location of the beneficiary, as well as the reason for retirement, are not required to be publicly displayed in the [Global C-Sink Registry](#).

2) requires the identification of the purpose of retirement

Yes

Retirement purpose identification policy/process URL:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

CINK Retirements are described and defined in Ch. 7.1.5. in the '[Principles of Global C-Sink Standard](#)'. One of the mandatory information that must be provided to retire a CINK is that the "reason for retirement" is disclosed.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

As explained in the '[Principles of Global C-Sink Standard](#)', Ch. 7.1.6. C-Sink Revocations are defined and based on a specific procedure:

If the C-Sink has already been issued, it may be revoked under specific circumstances, changing its status in the [Global C-Sink Registry](#) from "verified" to "revoked." If a retirement has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-Sink. In this case, the original retirement record of the revoked C-Sink will be updated with information indicating where the replacement retirement has been made. The replacement retirement will, in turn, reference that it was executed to replace a revoked retirement and will include the corresponding Retirement ID.

3.1 Information - CORSIA

CORSIA requirements related to transparency:

1) Confirm that your programme has the procedures in place to ensure that the results of validation and verification are made publicly available

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described in Ch. 6.5 i of the '[Principles of Global C-Sink Standards](#)' (project transparency), the results of validation and verification (Finding Report, Validation Report, and Validation Statement) are publicly available on the C-Sink Registry under the specific [project page](#).

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

We can confirm that the issuance of a C-Sink, as explained in Ch. 7.1.3. of the '[Principles of Global C-Sink Standard](#)' is supported with a full documentation of information and documents. This includes Project Design Document (PDD), Monitoring Reports and its Annex with further information for the calculation by third- parties.

In PDD templates for the individual methodology, the calculation and equations required for the calculation of a C-sink based on the specific standards are disclosed. The templates can be found under:

- [Global Biochar C-Sink](#)
- [Global Artisan C-Sink](#)
- [Global Tree C-Sink](#)

The Monitoring Annex offers the required information to be able to calculate the C-sinks of the specific C- Sink Unit. The [template](#) is available on our website.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described in Ch. 6.2. (Project Requirements) in the '[Principles of Global C-Sink Standard](#)', each project must submit a so called Project Design Document (PDD).

A PDD typically includes three main components: a Description section, a Calculation section, and a Documentation section. While all of the above topics are covered, the content may also encompass additional areas.

CSI is providing templates for the PDD within the relevant standard webpage. The general structure is given by CSI to ensure, that projects do not forget to disclose important information.

- [Global Biochar C-Sink](#),
- [Global Artisan C-Sink](#),
- [Global Tree C-Sink](#)

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

N/A

Not applicable to the activity types covered by the Global C-Sink Standards.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

We can confirm that the issuance of a C-Sink, as explained in Ch. 7.1.3. of the '[Principles of Global C-Sink Standard](#)' is supported with a full documentation of information and documents. This includes Project Design Document, Monitoring Reports and its Annex with further information for the calculation by third-parties.

Examples can be found in the [Global C-Sink Registry](#) for various projects.

Should there be an interest in not public available information, so can the requester reach out to service@carbon-standards.com with its request and CSI will take care of the request and provide the information if not subject to confidentiality and proprietary, privacy and data protection restrictions.

4.1 Robust Independent Third-Party Validation and Verification - CORSIA

CORSIA requirements related to robust independent third-party validation and verification:

1) Confirm that your programme has standards, requirements, and procedures in place for the validation of activities

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

To be eligible for C-Sink issuance, each project must have a validated Project Design Document (PDD), along with the corresponding documents from the endorsed Validation and Verification Body (VVB), such as Finding Report, Validation Report, and Validation Statement. During project validation the compliance of the project with the respective Global C-Sink Standards as well as the sufficiency of the individual monitoring parameters are validated. The project description includes the definition of project boundaries, the evaluation of impacts outside the project boundary as well as description of the implementation of the requirements of a Global C-Sink Standard, e.g., sustainability and technology.

The status 'validated' of a project in the [Global C-Sink Registry](#) confirms that the project has been successfully validated by the VVB and approved by CSI. The VVB has determined that the project meets the required standards and is credible, feasible, and compliant. Ch. 6.4.5, '[Principles of Global C-Sink Standards](#)'.

2) Confirm that your programme has standards, requirements, and procedures in place for the verification of emissions reductions

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

C-sink verification is conducted continuously by Validation and Verification Bodies (VVBs) and comprises the allocation of the respective amount of C-Sink material to a batch of known parameters with validated emission factors that result from project verification. These batch-specific parameters are used to determine the size of a C-sink in terms of the amount of carbon. The application to an eligible matrix is verified and the corresponding persistence curve is assigned.

The emissions associated with the creation of the C-sink from cradle-to-grave are verified on the basis of monitoring data that enables the usage of the validated emission factors. It is checked whether these have already been offset; if not, they are deducted from the C-sink when the C-sink is issued. If there are still outstanding emissions to be offset from the project verification, these must be offset before new C-sinks can be created and C-sink can be traded. Ch. 7.1.2, '[Principles of Global C-Sink Standards](#)'.

3) Confirm that your programme has standards, requirements, and procedures in place for the accreditation of validators

Yes

<https://www.carbon-standards.com/docs/transfer/4000007EN.pdf>

A procedure is in place for the accreditation of validators/validation bodies. The overview of the different steps is listed in chapter 1 of the document '[Endorsement of VVBs and CBs](#)'. (Explanation: VVBs are Validation and Verification Bodies, CBs are Certification Bodies). It describes the steps involved in the endorsement of a Validation and Verification Body (VVB): first contact; submission of the application and required documents; required accreditation certificate; required competence of personnel; desk review and audit; monitoring and audit of CSI; handling of appeals and complaints and use of CSI's IT tools.

The "[Working Guidelines of VVBs and CBs](#)" set out the requirements for carrying out audits, validations and verifications. Chapter 2.1 describes the validation of a project including the template for the report (Template see Annex 3.1) and the "validation statement", see (Template, Annex 3.2).

4) Confirm that your programme has standards, requirements, and procedures in place for the accreditation of verifiers

Yes

<https://www.carbon-standards.com/docs/transfer/4000007EN.pdf>

A procedure is in place for the accreditation of verifiers/verification bodies. The steps are listed in chapter 1 of the document '[Endorsement of VVBs and CBs](#)' (Explanation: VVBs are Validation and Verification Bodies, CBs are Certification Bodies). It describes the steps involved in the endorsement of a Validation and Verification Body (VVB): first contact; submission of the application and required documents; required accreditation certificate; required competence of personnel; desk review and audit; monitoring and audit of CSI; handling of appeals and complaints and use of CSI's IT tools.

The "[Working Guidelines of VVBs and CBs](#)" set out the requirements for carrying out audits, validations and verifications. Chapter 2.1 describes the audit and verification of a project and offers templates that must be used by the VVBs: template of the auditreport (documentation of the audit, findings and non-conformities in the report, see template Annex 3.3. as well as the verification statement, see template Annex 3.4.)

5) Confirm that your program has procedures in place to ensure that validation occurs prior to or in tandem with verification

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

We confirm that validation occurs prior to verification. As described in Ch. 6.4.5, 6.4.6 and 7.1.2 of '[Principles of Global C-Sink Standards](#)', the project validation, where the Project Design Document (PDD) and the monitoring parameters are examined, is a prerequisite for the annual project verification, in which activity data is reviewed. The project verification is required for the subsequent verification of resulting C-Sink Units.

6) Confirm that your program has procedures in place to ensure that mitigation is measured and verified by an accredited and independent third-party verification entity

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

In Chapter 3, "Glossary" of the document "[Principles of Global C-Sink Standards](#)" Validation and Verification Bodies (VVBs) are defined as follows: VVBs independently validate and verify projects and corresponding C- sinks. This role

is endorsed by CSI following these documents "[Endorsement of VVBs/CBs](#)", (Chapter 1) and "[Working guidelines for VVBs and CBs](#)". Chapter 4.2.2. of the "[Endorsement of VVBs/CBs](#)" document states that VVBs must be able to demonstrate accreditation from an Accreditation Body or a governmental regulatory body.

Chapter 7.1.2 in the '[Principles of Global C-Sink Standards](#)' document explains the procedure that each C- sink must be verified by an independent third-party, the validation and verification body (VVB).

7) Confirm that your programme has procedures in place to ensure that ex-post verification of mitigation is required in advance of issuance of emissions units

Yes

Verification and issuance of emission units policy/procedures URL

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Under the Global C-Sink Standards, no ex-ante credits are issued. Crediting occurs only after the carbon removal has been verified and issued in the Global C-Sink Registry. See '[Principles of Global C-Sink Standards](#)', Ch. 6.2.2.

8) Confirm that your programme has provisions in place to manage and/or prevent conflicts of interest between accredited third-party(ies) performing the validation and/or verification procedures, and the programme and the activities it supports

Yes

<https://www.carbonstandards.com/docs/transfer/4000049EN.pdf>

CSI manages to prevent conflicts of interest between accredited Validation and Verification Bodies / Certification Bodies (VVBs/CBs) and the Global C-Sink Standards and the activities it supports. As part of their application procedure, they must submit their own procedures how they are ensuring to work independently and how they declare any conflicts of interests. CSI is assessing those procedures as part of the endorsement process.

For more information please refer to '[Impartiality and Independence and Confidentiality](#)', Ch. 7.3 in the linked document defines that:

- As part of the application, CBs / VVBs must submit the procedure that they are working independent and declare any conflicts of interest as defined in the application template of CSI. CSI manages and prevents conflicts of interest between CBs/VVBs and the programme and the activities it supports.
- The personnel of the VVB/CB must maintain impartiality and be free from conflicts of interest, nor may any of their family members deal in, promote, or have a fiduciary relationship with anyone promoting or dealing in the offset credits being evaluated. This mechanism allows CSI to identify any conflicts of interest, and mitigate them if possible, or select another auditor
- Any organization which has been involved in the development of a particular project or has been paid to assist in protocol development or is involved in the project may not act as a CB / VVB for that project.
- Upon signature of the statement of work for an individual project, the CB / VVB must confirm a declaration ensuring impartiality and no other conflicts of interest for the company as well as for the individuals providing the service.
- The four-eyes principle must be used during the audit, validation and verification and/or certification.

Chapter 2.1 (validation and verification process of the project) of the "[Working guidelines for VVBs/CBs](#)" document states that the impartiality of the auditor/audit-team and that "no conflict of interest" has to be confirmed. The review must be carried out by individuals who were not involved in the execution of the audit.

9) Confirm that your programme has provisions in place requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated

Yes

<https://www.carbon-standards.com/docs/transfer/4000007EN.pdf>

Indicate specific numbered sections/headings or rule text in the URL pertinent to this criterion, clarifying how it is met. You may add additional URLs and any clarifying information. Your application will not be considered complete if specific referenced text cannot be found quickly.

As part of the application ([Ch. 4.1.](#)), Validation and Verification Bodies / Certification Bodies (VVBs/CBs) must declare any conflicts of interest as defined in more detail in the [Application Template](#) of CSI. This includes that the personnel of CB / VVB or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated. This mechanism allows CSI to identify any conflicts of interest, and mitigate them if possible, or select another auditor.

The conflict of interest declaration should include: Any organization which has been involved in the development of a particular project or has been paid to assist in protocol development or is involved in the project may not act as a CB / VVB for that project. Upon signature of the statement of work for an individual project, the CB / VVB must confirm a declaration ensuring impartiality and no other conflicts of interest. The personnel has to maintain impartiality and must be free from conflicts of interest.

10) Confirm that your programme has provisions in place to address and isolate such conflicts, should they arise

Yes

<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>

CSI addresses and isolates such conflicts if they arise as defined in ['Impartiality and Independence and Confidentiality'](#).

Chapter 8 explains how "impartiality" is achieved: for example, by ensuring that all employee conflicts are known and evaluated at all times, with appropriate measures determined.

Chapter 9 provides examples of how personnel's declared relationships are assessed in accordance with the specified criteria. Measures may include preventing the person from working with a particular operator or project.

11) Confirm that your programme has procedures in place requiring that the renewal of any activity at the end of its crediting period includes a re-evaluation of its baselines, and procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Procedures are in place that require a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario. This procedure is explained in Ch. 6.6. in the ['Principles of Global C-Sink Standards'](#):

A Project Design Document (PDD) that represents a specific project design is valid for five years and requires revalidation after five years.

12) Confirm that your programme has procedures in place requiring that the same procedures apply to activities that wish to undergo verification but have not done so within the programme's allowable number of years between verification events. *If yes, provide evidence, including identifying the allowable number of years between verification events.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the same procedure as in Q11 would apply in the case of projects that did not perform verification on the minimum required cycle. In such a case, the submission of a new Project Design Document (PDD) and its re-validation by a VVB.

See Ch. 6.4.5. and 6.4.6. in the ['Principles of Global C-Sink Standards'](#)

13) 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.carbon-standards.com/docs/transfer/4000232EN.pdf>

Ex-ante credits are not possible under the Global C-Sink standards and therefore no transparent identification of such emissions units required. See ['Principles of Global C-Sink Standards'](#), Ch. 6.2.2.

4.1 Robust Independent Third-Party Validation and Verification

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.carbon-standards.com/docs/transfer/4000007EN.pdf>

As indicated in the '[Endorsement of VVBs/CBs](#)' document, Ch. 4.2.2, VVBs must be able to demonstrate accreditation from an Accreditation Body or governmental regulatory body according:

- ISO 14065 for greenhouse gas validation and verification or other relevant ISO standard, including ISO 17029 accreditation for GHG activities and
- ISO 14066 for competence requirements of GHG validation/verification teams.

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.carbon-standards.com/docs/transfer/4000007EN.pdf>

Chapter 2.1 of the document "[Working guidelines for VVBs /CBs](#)" states that Carbon Standards International (CSI) and the Verification and Validation Body (VVB) are engaged in a lively exchange during the validation and verification process. The VVB contacts CSI, whenever it is necessary.

As indicated in the '[Endorsement of VVBs/CBs](#)' document, Ch. 7., CSI actively monitors the performance of the VVBs and CBs by conducting regular audits. Re-approval audits will take place on a regular basis (5 years). VVBs / CBs must grant CSI and its representatives full access to the premises of the operators records and facilities. The audit criteria, the standards and the scope will be defined in an audit plan. The auditor will check if the requirements of this document and the submitted documents are met and if the management system of the VVB/CB meets the requirements of 17029/14065 (VVBs)/17065 (CBs). CSI will write a report about the audit and will submit it to the relevant persons, any non-conformities will be listed. The VVB/CB must document root cause analysis and corrective actions within a specific timeframe, as well as direct observation of validation/verification work. Monitoring and feedback from CSI on the performance of the VVBs/CBs are aimed at improving their work. Penalties can be imposed.

In chapter 4.2.2. in the mentioned document it is written, that CSI can report poor performance of the VVB to the relevant accreditation body.

Additional, CSI may review, modify, suspend or revoke the approval of the VVB/CB at any time if the full compliance with the requirements is in question (Ch. 8. '[Endorsement of VVBs/CBs](#)'). During suspension or revocation, the VVB / CB may not continue to provide services to clients based on CSI standards nor may they sign new contracts to offer services. Within one month of the approval being suspended or revoked the VVB / CB must inform any verified or validated operation with a valid certificate or statement that the VVB/CB has been suspended. In this case their certification, validation or verification status will remain valid. The validity of certificates, validation statements and attestations issued prior to the date of suspension of the VVB / CB is not affected, unless CSI will decide otherwise.

B – Emissions Impact

5.1 Methodology Approval Process - CORSIA

CORSIA requirements related to Clear Methodologies and Protocols and their Development Process:

1) Confirm that your programme has qualification, quantification methodologies, and protocols in place, available for use, and are publicly disclosed.

Yes

<https://www.carbon-standards.com/en/standards#c-sink>

Methodologies are publicly available under our website: Carbon Standards | Our Trusted Standards.

This includes the methodologies relevant for this application: [Global Biochar C-Sink](#), [Global Artisan C-Sink](#), [Global Tree C-Sink](#).

2) Summarize the programme’s process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies.

<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>

The programme’s process for developing further methodologies and protocols are publicly available and explained in the document '[Principles of Global C-Sink Standards](#)', Ch. 5.3., Standard Endorsement Process, and in more detail in document '[Development and updates of standards and methodologies](#)'. Both documents are available on our website.

- New standards are developed by the Department of Business Development of CSI in close collaboration with the Scientific Committee.
- During the process, individuals of the Expert Network consisting of experts in the respective methodologies and fields are consulted.
- The first version of the methodology is shared with the experts, who will contribute their comments as part of the Expert consultation round. The input from expert consultation round is reviewed by the Scientific Committee.
- Based on this review, the Scientific Committee creates a pre-final version of the methodology. This is done in collaboration with CSI’s Chief Standard Officer, who ensures that the content of the methodologies is in line with the Principles of Global C-Sink Standards outlined in this document.
- The pre-final version is published on the website <https://www.carbon-standards.com/en/home> to start the public consultation, which is open for at least 30 days.
- The Chief Standard Officer with the assistance of the Technical and Scientific Committee evaluates the feedback.
- CSI publishes the feedback from the expert network together with the feedback from the public consultation with structured responses (accepted/not accepted, justification). Individual comments are not attributed to specific individuals.

3) Provide evidence of the public availability of the programme’s process for developing further methodologies and protocols.

<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>

The process for developing further methodologies and protocols are public available on the website in the document '[Development and updates of standards and methodologies](#)'.

4) Confirm that procedures are in place to ensure that emissions units are based on accurate measurements and valid quantification methods/protocols.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The '[Principles of Global C-Sink Standard](#)' layed out procedures to ensure that emissions units are based on accurate measurements and valid quantification methods and protocols. In the Project Design Documents (PDDs), the project proponent must declare and define with a monitoring plan which parameters are tracked and how they are tracked to fulfill their obligation defined in the appropriate methodology. Further details on quantification are described in Ch. 6.2.1 and Ch. 7 of said document.

5) Confirm that procedures are in place to ensure that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at specified intervals throughout the duration of the crediting period.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described in chapter 6.4.6 of the '[Principles of Global C-Sink Standards](#)', the VVB verification of the activity data (project verification) is conducted annually. As outlined in chapter 7.1.2 of the same document, the resulting mitigations (C-sinks) are verified by the VVB upon request on an on-going basis.

5.1 Methodology Approval Process

In addition to CORSIA requirements related to Clear Methodologies and Protocols and their Development Process:

a) Please confirm that your organisation has a process for developing and adopting updates to existing quantification methodologies.

Yes

<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>

We can confirm that a process is in place for developing updates/adopting updates to existing quantification methodologies. The process is defined in Ch. 2 of the documents '[Development and updates of standards and methodologies](#)'. Regular updates may also include internal and external requests for amendments. Regular updates are carried out by CSI and after instigation by CSI. The intervals for regular updates may vary depending on the standard but should be carried out at least every three years.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

We can confirm that our methodologies and program address the mentioned components as part of the Project Design Document (PDD) templates that activity proponents are required to use for their validation and verification process. The specific details are mentioned in Ch. 6.2.1. in the '[Principles of Global C-Sink Standards](#)' and the PDD templates provides by CSI.

See also Project Design Documents (PPD) templates:

[Global Biochar C-Sink](#) [Global Artisan C-Sink](#) [Global Tree C-Sink](#)

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.carbon-standards.com/docs/transfer/4000105EN.pdf>

The process for the **development of new standards and methodologies** is described in detail in Ch. 1. of the '[Development and updates of standards and methodologies](#)'. It includes among other steps that:

- **Step 2:** Independent experts have specific knowledge of particular topics, and CSI may involve individual experts in the evaluation of the standard. The first version is shared with typically three experts who comment on it. The comments of the experts are reviewed by the Scientific Committee and if necessary, included into the standard. CSI undertakes to consider feedback and publishes the feedback from the expert network together with the feedback from the public consultation.
- **Step 3:** The pre-final version is published on the website www.carbon-standards.com to start the public consultation. To ensure transparency and the feasibility of implementation, CSI informs all relevant stakeholders worldwide, including partners, clients, certification/validation/verification bodies, and regulatory authorities. Those who signed up to receive the newsletter for public consultation of standards will receive this information automatically. The public consultation is open for 30 days.

As defined in the '[Development and updates of standards and methodologies](#)' in Ch. 2., CSI requires that **updates of existing methodologies and standards** are reviewed by an independent experts:

- **Step 2:** The first version is shared with typically three experts who comment on it. The comments of the experts are reviewed by the Scientific Committee and if necessary, included in the standard. CSI undertakes to consider feedback and publishes the feedback from the expert network together with the feedback from the public consultation. The Scientific Lead creates a pre-final version of the standard / methodology for publication.
- **Step 3:** The pre-final version is published on the website www.carbon-standards.com to start the public consultation. To ensure transparency and the feasibility of implementation CSI informs all relevant stakeholders worldwide, including partners, clients, certification/validation/verification bodies, and regulatory authorities. Those who signed up to receive the newsletter for public consultation of standards will receive this information automatically. The public consultation is open for 30 days.

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.carbon-standards.com/docs/transfer/4000105EN.pdf>

As described in Ch. 2 of the document [Development and updates of standards and methodologies](#), our methodologies are subject to regular reviews and updates, in which possible inaccuracies, such as overestimations of carbon removal or insufficient additionality, are addressed and corrected. The updated version of the methodology is valid as of its publication.

5.2 Requirements for Quantifying GHG Emission Reductions or Removals - CORSIA

1) Confirm that procedures are in place to issue carbon credits against realistic, defensible, and conservative baseline estimations of emissions.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described on Ch. 5.4. of the '[Principles of Global C-Sink Standards](#)', the baseline scenario is the one in which no carbon sink beyond natural carbon cycles are generated and is defined as 0 t CO₂e.

Our interpretation of baseline scenario is therefore by definition not above business-as-usual. Carbon removal activities, which deplete carbon storages which would or could have existed in the business-as-usual scenario, are excluded - thus our baseline assessment is considered as conservative.

2) Confirm that procedures are in place to publicly disclose baselines and underlying assumptions.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the program has procedures in place to publicly disclose baselines and underlying assumptions of each project through the publication of each Public Design Document (PDD) of every project. Each project has a dedicated project page in the [Global C-Sink Registry](#) where the PDD is listed and available. Please refer to '[Principles of Global C-Sink Standards](#)', Ch. 6.2., 6.4.4.

See also PPD templates:

- [Global Biochar C-Sink](#), Ch. 1.2
- [Global Artisan C-Sink](#), Ch. 1.2
- [Global Tree C-Sink](#), Ch. 1.3

3) Confirm that procedures are in place to ensure that methods of developing baselines, including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described on Ch. 5.4. of the in '[Principles of Global C-Sink Standards](#)', the business-as-usual scenario, in which no carbon sink additional to natural cycles is generated, is considered as default baseline for all projects. The carbon removal at this baseline is 0 t CO₂e. The baseline condition assessment for every project evaluates whether the carbon removal does take place at the expense of existing C-Sinks and therefore assesses whether the baseline of 0 t CO₂e is applicable. This baseline selection resulted out of a conservative approach, and over-estimation of carbon removal can be ruled out. Non-traditional baselines are not used.

4) Confirm that procedures are in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described on Ch. 6.4. of the '[Principles of Global C-Sink Standard](#)s' projects and their Project Design Documents (PDDs) must be re-validated every five years. The re-validation of the project also encompasses the review of the baseline conditions: It will be assessed whether the baseline of 0 tCO₂e is still applicable given the new conditions that were not expected at the beginning of the project.

See also PPD templates:

- [Global Biochar C-Sink](#), Ch. 1.2
- [Global Artisan C-Sink](#), Ch. 1.2
- [Global Tree C-Sink](#), Ch. 1.3

5) List all emissions sectors (if possible, activity types) supported by your program that present a potential risk of material emissions leakage:

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As our program focuses on carbon sequestration activities, the potential risk of carbon being re-released is inherently present. However, this risk is structurally minimized through the logic and conditions governing C- Sink issuances. These conditions differ for (1) Matrix Based Carbon Storage and (2) Dynamic Biological Carbon Storage in order to reflect their respective risk profiles.

For further information, see '[Principles of Global C-Sink Standards](#)', Ch. 7.2. (Risk of Reversal) and 7.1.6. (C- Sink Revocations).

6) Confirm that measures are in place to assess incidences of material leakage of emissions that may result from the implementation of a mitigation activity.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the programme has measures in place to assess and mitigate incidences of material leakage of emissions (Ch. 6.2.1. '[Principles of Global C-Sink standards](#)'). As part of the Project Design Documents (PDD), the project must provide a robust assessment of potential increases in greenhouse gases outside the project boundaries, and if they occur,

those negative effects must be quantified and considered during calculation of resulting C-Sink size.

As an example, the project must submit information on the feedstock they are using in the Global Biochar C- Sink Standard, and it must be listed in the ['Positive list of permissible biomass'](#). An exclusion of biomass feedstock sources that might lead to depletion of existing carbon storages (Ch. 5) or activity shift (Ch. 5.1.) are defined in the [Global Biochar C-Sink Standard](#). As part of the project validation compliance with these criteria (Ch. 3.2) and assessment of potential material leakage is required (Ch. 3.3) in the [PDD](#) and resulting emissions have to be included in the C-Sink calculation section.

Within [Global Artisan C-Sink standard](#), a clarification document ('[Clarification: Leakage Emissions](#)') handles the leakage from biomass sourcing in the different 'production classes' (C-Sink Farmer, Artisan Pro, C-Sink Cookstove).

In the case of Global Tree C Sink Standard, projects are required to be sited on abandoned, unutilized or degraded land, or to integrate pre-existing agricultural or pastoral fields via agroforestry or silvopasture. This prevents displacements and resulting risk of leakage. A detailed analysis and presentation are required as part of the project validation process. For further information, see [PDD Template for Global Tree C-Sink Standard](#), Ch. 4.3.4 Leakage and Appendix 2: Land eligibility.

7) Confirm that provisions are in place to mitigate the risk of material leakage from activities that pose a risk of leakage when implemented at the project, national, or on an interim basis on a subnational level.

No

N/A

Yes, the program has measures in place to mitigate the risk of material leakage of emissions, as described in Ch 6.2 of the document [Principles of Global C-Sink standards](#).

If the project leads to depletion of natural carbon sinks, or displacement of agricultural or pastoral activities, the project is considered ineligible at validation stage. The proponent is encouraged to redesign the project.

If it has been identified that the project leads to activity shifts or market transformations, the project proponent shall monitor the identified leakage. The determined leakage emissions are considered in the calculation of resulting C-Sink.

8) Confirm that procedures are in place requiring activities to monitor identified material leakage.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the program has measures in place to monitor material leakage of emissions, as described in Ch 6.2 of the document [Principles of Global C-Sink standards](#). As part of the Project Design Document (PDD), the project must provide a robust assessment of the risks relevant to the activity type.

If it has been identified that the project leads to activity shifts or market transformations, the project proponent shall monitor the identified leakage.

If the project leads to depletion of natural carbon sinks, or displacement of agricultural or pastoral activities, the project is considered ineligible at validation stage. The proponent is encouraged to redesign the project. During the project, the project proponent assesses whether the exclusion of the risk can still be ensured. As part of the annual project verification, it will be checked whether the leakage assessment is still accurate. If the project verification concludes that the original leakage assessment is no longer applicable (e.g. if the project grew significantly in size), the projects must be revalidated with a new PDD. The risk of leakage is then reassessed as part of the new PDD.

9) Confirm that procedures are in place requiring activities to deduct emissions from any identified material leakage that reduces mitigation benefits.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the program has measures in place to deduct the leakage emissions from gross carbon removal, as described in Ch 6.2 of the document [Principles of Global C-Sink standards](#). If it has been identified that the project leads to activity shifts or market transformations, the determined leakage emissions are considered in the net carbon sink.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

All C-sinks on the Global C-Sink Registry have the same unit, ton of CO₂e, and a temporal reference to it. The products issued in the [Global C-Sink Registry](#) are defined in the 'Principle of Global C-Sink Standards' in chapter 7.5.

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

Yes

<https://www.carbon-standards.com/en/standards>

We confirm that within each standard and methodology, the specific global warming potential (GWP) values used to calculate the CO₂ equivalence are disclosed.

- [Global Biochar C-Sink](#): Ch. 4.:
- for N₂O the GWP₁₀₀ of 298 t CO₂e t⁻¹ and
- To compensate methane emissions, the GWP₁₀₀ of the emitted amount of methane is calculated using the factor 25 kg CO₂e per kg CH₄.
- [Global Artisan C-Sink](#): Ch. 14.2., :
- To compensate methane emissions, the GWP₁₀₀ of the emitted amount of methane is calculated using the factor 25 kg CO₂e per kg CH₄.
- [Global Tree C-Sink](#), Ch. 7.1,:
- A table is provided with conversion factors.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

CSI defines the crediting period as the duration for which a Project Design Document (PDD) is valid and during which verification of C-sinks can take place. A PDD that represents a specific project design is valid for five years and requires re-validation after five years. There is no limit to the number of possible re- validations as the C-Sink project duration is not limited. These regular re-validations evaluate whether the respective Global C-Sink Standard has been correctly interpreted for the project. (Ch. 6.6. in the '[Principles of Global C-Sink Standards](#)').

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

The baseline assessment is part of the project requirements ([Ch. 6.2.](#)) and must be shown in the Project Design Document (PDD) of the project ([Ch. 6.2.1.](#)). The validation process in case of a renewal of the crediting period is done in the same manner and depth as for a new project. This includes therefore that during the validation ([Ch. 6.4.4.](#)) Validation and Verification Bodies (VVBs) assessing the PDD and all supporting documentation to ensure the project's credibility, feasibility, and compliance with relevant standards.

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As described in Chapter 5.4 of the document [Principles of Global C-Sink standards](#), safety margins are taken into account for the C-sink quantification methodologies. This margin accounts for any uncertainties in carbon removal and is, if necessary, reassessed and adjusted every two years.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

Yes, as described in Chapter 5.4 of the document [Principles of Global C-Sink standards](#), the conservativeness of the quantification methodologies is ensured by safety margins for the calculation of the final carbon removal.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

In Ch. 6.2. of the '[Principles of Global C-Sink Standards](#)', the additionality requirements for each project is defined. The requirement is that:

For each project, the additionality of carbon removal must be ensured. It must be demonstrated that the removal would not have been achieved without the project by means of following criteria:

- The carbon removal activity is not legally mandated.
- The carbon removal activity is not common practice
- The carbon sink is superior to the baseline scenario

The fulfilment of these criteria shall be demonstrated in the Project Design Document (PDD; see templates Ch. 1.7.).

- [Global Biochar C-Sink](#), Ch. 1.7 [Global Artisan C-Sink](#), Ch. 1.7 [Global Tree C-Sink](#), Ch. 1.7

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

Ex-ante is not possible under the Global C-Sink Standards and therefore no transparent identification of such emissions units required. See '[Principles of Global C-Sink Standards](#)', Ch. 6.2.

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

No double registration procedures URL:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Double counting and its various occurrences are covered in Ch. 7.3. in the '[Principles of Global C-Sink Standards](#)'. The specific case of "double issuance" is explained in Ch. 7.3.1.:

The issuance of more than one unique C-Sink for the same carbon sink activity is strictly prohibited. CSI has introduced system-based checks and procedures for dMRV providers to prevent such cases. Additionally, the Activity Proponent confirm in the basic eligibility criteria in their Project Design Document (PDD): "The C- sinks issued in this project are not claimed in any other Carbon Crediting Scheme". Furthermore, all issuances are publicly available in the [Global C-Sink Registry](#).

Other scenarios would be:

- **Double Use:** The Global C-Sink Tool/Registry ensures that the status of each verified C-Sink is fully traceable and guarantees that the same C-sink cannot be transferred or retired more than once.
- **Double claiming:** Once retired, this part of the C-Sink is permanently removed from circulation, and a unique, publicly available Retirement ID is issued to document the action. During the retirement process, specifying the name of the beneficiary and the reason for retirement is mandatory. This ensures that climate mitigation claims can only be made once.

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

Double counting and its various occurrences are covered in Ch. 7.3. in the '[Principles of Global C-Sink Standards](#)'. The specific case of "double issuance" is explained in Ch. 7.3.1.:

The issuance of more than one unique C-Sink for the same carbon sink activity is strictly prohibited. CSI has introduced system-based checks and procedures for dMRV providers to prevent such cases. Additionally, the Activity Proponent confirm in the basic eligibility criteria in their Project Design Document (PDD): "The C- sinks issued in this project are not claimed in any other Carbon Crediting Scheme". Furthermore, all issuances are publicly available in the [Global C-Sink Registry](#).

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.carbon-standards.com/docs/transfer/4000232EN.pdf>

CSI has implemented clear rules and processes to minimize the risk of Double Counting (Ch. 7.3. in the '[Principles of Global C-Sink Standards](#)') within the Global C-Sink Registry. Double Counting can occur in several forms, such as **double claiming** (Ch. 7.3.3. in the '[Principles of Global C-Sink Standards](#)'):

Once retired, this part of the C-Sink is permanently removed from circulation, and a unique, publicly available Retirement ID is issued to document the action. During the retirement process, specifying the name of the beneficiary and the reason for retirement is mandatory. This ensures that climate mitigation claims can only be made once.

C - Sustainable Development

7.1 Assessment and Management of Environmental and Social Risks - CORSIA

CORSIA requirements related to Safeguards System and Sustainable Development criteria

1) Confirm that your programme has safeguards in place to address:

- environmental risks
- social risks

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

During the development of the standards, a strategic analysis of the potential environmental or societal impacts of each option was conducted considering the aspects of social and environmental integrity, Sustainable Development Goals (SDG) contributions, poverty alleviation and fair income distribution. If any negative impacts were identified, safeguards were introduced to prevent them. As a result, many negative impacts are already avoided by the selection of available options and the specification of requirements. Others, e.g., environmental integrity, were identified as key factors for the biochar C-Sink standards and require rigorous analysis of biochar composition and limit values depending on the area of application, as well as rigorous rules to comply with air quality regulations and to ensure proper hazardous waste management. CSI's maxim is to minimize the overall impact of pollutants on ecosystems. If any, further risks are addressed by ensuring that activity proponents undertake a risk assessment which is guided by the points listed in the specific PDD templates for the respective Global C-Sink Standard. (Ch. 5.4 of '[Principles of Global C-Sink Standards](#)')

Environmental risks:

Environmental risks:

We confirm that the program has in place dedicated safeguards to address environmental risk. In Ch. 6.3 of '[Principles of Global C-Sink Standards](#)' document, CSI is committed to advancing environmental, social and governance principles with our C-Sink Standard framework. As a consequence to this commitment, project developers are required to demonstrate their contribution towards the UN SDGs and how they ensure a "do no net harm". CSI is requiring project developers to conduct a risk analysis to assess potential environmental risks and provide mitigation strategies.

Social risks:

The program has as well safeguards in place regarding social risk. In Ch. 6.3. of "[Principles of Global C-Sink Standards](#)" document, CSI requires from the project developer to conduct a risk analysis to assess potential social risk and to provide a mitigation strategy to address identified risks. Additionally, project developers have to fill out a "[Labor right and working conditions](#)" questionnaire which is validated and verified by the VVB.

2) Confirm that your program uses sustainable development criteria

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

CSI is committed to advancing environmental, social, and governance (ESG) principles within the C-Sink Standard framework. This includes ensuring contributions to the United Nations Sustainable Development Goals (SDGs), with project developers required to demonstrate their contributions in the Project Design Document (PDD). Please refer to '[Principles of Global C-Sink Standards](#)', Ch. 6.3.

Qualitative SDG impact assessment is part of the PDD. Activity proponents are to link them to the development goals of the country of operation: If the country of operation has defined specific sustainable development goals, please reference the development strategy and refer to the specific country goals instead of the general indicators.

For further information, see:

- [Project Design Document Template Global Biochar C-Sink](#), Chapter 1.8,
- [Project Design Document Template Global Artisan C-Sink](#), Chapter 1.8,
- [Project Design Document Template Global Tree C-Sink](#), Chapter 1.8,

3) Confirm that your program has provisions for monitoring, reporting and verification in accordance with these criteria

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The program requires project developers to assess and declare the Sustainable Development Goals (SDGs) and other co-benefits addressed by their activities in their Project Design Documents (PDDs).

Verification and Validation Bodies (VVBs) are expected to evaluate the statements made by project developers in their PDDs as part of the validation and verification process (Ch. 6.3. ['Principles of Global C- Sink Standards'](#)).

For further information, see:

- [Project Design Document Template Global Biochar C-Sink](#), Chapter 1.8,
- [Project Design Document Template Global Artisan C-Sink](#), Chapter 1.8,
- [Project Design Document Template Global Tree C-Sink](#), Chapter 1.8,

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.ohchr.org/en/what-are-human-rights/international-bill-human-rights>

Yes

<https://www.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

Our program requires that national and local laws and international agreements are adhered to in relation to environmental and social risks, when relevant:

- As described in the Document "[Labor rights and working conditions](#)", carbon removal activity proponents must adhere to national laws and international standards regarding labor laws, right of children, fair wages working hours. Compliance with these conditions must be set forth in the Project Design Document (PDD) by the activity proponent and is subject to validation by the Validation and Verification Body (VVB), (see "[Global Biochar C-Sink PDD template](#)", Chapter 7; "[Global Artisan C-Sink PDD template](#)", Chapter 7.12; "[Global Tree C-Sink PDD template](#)", Annex 3).
- In case of Global Biochar C-Sink, it must be ensured that the biochar production is in line with European Biochar Certificate or World Biochar Certificate criteria (EBC or WBC criteria), as described in Ch. 1.5. of the "[Global Biochar C-Sink PDD template](#)". The EBC and WBC criteria include that national limit values must be met when producing biochar (see "[EBC Guidelines](#)", Ch. 8.4 and "[WBC guidelines](#)", Ch 8.3).

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As described in Ch. 5.4. and Ch. 6.2. of the Document [Principles of Global C-Sink standards](#), CSI is committed to only accepting projects that provide positive benefits to the climate, environment and society. CSI's methodologies contain safeguards in regard to social and environmental integrity, such as Sustainable Development Goals (SDG) contributions, poverty alleviation and fair income distribution. Activity proponents must not execute forced physical and/or economic displacement, and must ensure that their projects comply with labor rights and working conditions requirements and respect indigenous land rights, ancestral or customary rights.

If these safeguards are not met, the project is considered ineligible. Further details on these aspects are defined within the individual methodologies and their PDD templates ([Global Biochar C-Sink PDD template](#), [Global Artisan C-Sink PDD template](#) and [Global Tree C-Sink PDD template](#)).

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As described in Ch. 6.2. and Ch. 6.4.4 of the Document "[Principles of Global C-Sink standards](#)", project proponents are required to conduct stakeholder consultations (public and local) and address all comments received.

For Global Biochar C-Sink, Global Artisan C-Sink and Global Tree C-Sink, the proponent must complete the *Assessment of Impact on Indigenous Peoples and Local Communities* in Section 1.1.1 of the respective Public Design Document (PDD) template (see "[Global Biochar C-Sink PDD template](#)", Ch. 1.1.1; "[Global Artisan C-Sink PDD template](#)", Ch. 1.1.1; "[Global Tree C-Sink PDD template](#)", Ch. 1.1.3). Activity proponents are required to describe how indigenous people, rights-holders and local communities are identified and informed about the project and potential impacts on them.

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As described in chapter 6.3 of the Document "[Principles of Global C-Sink standards](#)", our program requires project proponents to include measures to minimize environmental and social risks relevant for the type of activity. This must be demonstrated in the Project Design Document (PDD), which is subject to validation.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

As outlined in the various Project Design Documents (PDD) templates, project proponents must include their measures to mitigate negative environmental and social impacts. See the PDD templates for "[Global Biochar C-Sink](#)", "[Global Artisan C-Sink](#)", and "[Global Tree C-Sink](#)" for further details. For example, in Ch. 1.8. of the "[Global Biochar C-Sink PDD](#)", measures on SDGs contributions must be indicated.

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.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

Labor rights and working conditions are regulated under the above-mentioned document "[Labor rights and working conditions](#)". Specifically, safe and healthy working conditions are addressed in Chapter 2: Working Conditions, which regulates working hours and health and safety requirements.

This is a self-assessment document that must be signed by activity proponents and validated by the Validation and Verification Body (VVB).

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

Fair treatment, non-discrimination and equal opportunities are regulated under the above-mentioned document "[Labor rights and working conditions](#)" in Section 1.3, 1.4 and 1.5, respectively.

This is a self-assessment document that must be signed by activity proponents and validated by the Validation and Verification Body (VVB).

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

Protection against child labor and regular employment are regulated under the above-mentioned document [Labor rights and working conditions](#) in Section 1.6 and 1.9, respectively.

This is a self-declaration document that must be signed by activity proponents and validated by the Validation and Verification Body (VVB).

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

We confirm that we require project proponents to prove in validated Project Design Documents (PDDs) that the carbon removal projects adhere to mentioned safeguards regarding labor rights and working conditions. As described in Ch. 6.2. of the document [Principles of Global C-Sink standards](#), project proponents must prove compliance with labor rights and working conditions requirements at validation stage. Compliance with labor rights and working condition requirements is a validation criteria in [Global Biochar C- Sink PDD template](#), Ch. 7; [Global Artisan C-Sink PDD template](#), Ch. 7.12 as well as [Global Tree C-Sink PDD template](#), Annex 3.

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

Yes, as outlined in Ch. 5.4. of the Document [Principles of Global C-Sink standards](#), our methodologies contain requirements and safeguards to minimize pollution of ecosystems and ensure proper management of waste. The details are outlined within the different methodologies if relevant to the respective carbon removal activity.

- In case of Global Biochar C-Sink, which covers carbon removal by industrially produced biochar, these safeguards are covered with European Biochar Certification (EBC) and World Biochar Certification (WBC). EBC and WBC certification of the biochar is an eligibility criterion for a project validated and verified according to Global Biochar C-Sink Standard (see [Global Biochar C-Sink PDD template](#), Ch. 1.5).
- [EBC guidelines](#), Ch. 3, section EBC-Basic, and [WBC guidelines](#), Ch. 3.3. state that solid residue from pyrolysis or gasification of biomass that exceeds the prescribed limits must be classified as toxic waste and disposed of in accordance with applicable local, national, or international laws.

- [EBC guidelines](#), Ch. 8.3, and [WBC guidelines](#), Ch. 8.2, prescribe that pyrolysis gases produced during the process must be recovered or burned, so that toxic emissions are not emitted to the atmosphere. [EBC guidelines](#), Ch. 8.4, and [WBC guidelines](#), Ch. 8.3 require that syngas combustion comply with national emission limit values. These safeguards are designed to regulate and control pollutant emissions to the air.
- In case of Global Artisan C-Sink, endorsed pyrolysis technologies must be used for biochar production (see [Global Artisan C-Sink Guidelines](#), Ch. 4.3). As described in the document on [endorsement as system provider](#), pyrolysis plants must comply with emission limits to achieve endorsement. This minimizes the risk of pollutant emissions to the air.

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.carbon-standards.com/docs/transfer/4000038EN.docx>

In the validated design documents, namely the [Global Biochar C-Sink PDD](#) and [Global Artisan C-Sink PDD](#), the project proponent confirms that the used technology is in line with safeguards which exclude in release of pollutions and hazardous waste.

In case of Global Biochar C-Sink standard, release of pollutions and hazardous waste is ruled out by EBC or WBC certification (see [Global Biochar C-Sink PDD template](#), Ch. 1.5). In case of Global Artisan C-Sink standard, this aspect is covered with the System Endorsement (see [Global Artisan C-Sink PDD template](#), Ch. 4.1, Section Production Unit).

If the safeguards on releasing pollution and hazardous waste are not met, the project is considered ineligible. During the annual project verification, a cross-check is performed to ensure that these eligibility criteria remain valid.

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As described in Ch. 6.2. of the Document "[Principles of Global C-Sink standards](#)", activity proponents must not execute forced physical and/or economic displacement in order to implement the project. Project proponents must confirm in their Project Design Document (PDD) that no forced physical and/or economical displacement was executed to the project (see "[Global Biochar C-Sink PDD template](#)", Ch. 1.5; "[Global Artisan C-Sink PDD template](#)", Ch. 1.6; "[Global Tree C-Sink PDD template](#)", Ch. 1.5).

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.carbon-standards.com/docs/transfer/4000038EN.docx>

In the Project Design Document (PDD) "[Global Biochar C-Sink PDD template](#)", Ch. 1.5; "[Global Artisan C-Sink PDD template](#)", Ch. 1.6; "[Global Tree C-Sink PDD template](#)", Ch. 1.5), the project proponent needs to confirm that no forced physical and/or economical displacement was executed. The Project Design Document is subject to validation and verification by Validation and Verification Body (VVB).

If the requirement is not met, the project does not fulfil eligibility criteria, and project is considered ineligible.

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

Yes, as outlined in Ch. 6.3. of the Document [Principles of Global C-Sink standards](#), our program is dedicated to preserving ecosystems. The details are outlined within the different methodologies and tailored to the respective carbon removal activity.

In case of Global Biochar C-Sink, which covers carbon removal by industrially produced biochar, effects on terrestrial biodiversity are relevant when it comes to sourcing of forestry wood.

Safeguards on biodiversity preservation are covered with European Biochar Certification (EBC) and World Biochar Certification (WBC). EBC and WBC certification of the biochar is an eligibility criterion for a project validated and verified according to Global Biochar C-Sink Standard (see [Global Biochar C-Sink PDD template](#), Ch. 1.5).

According to the EBC/WBC certification, forestry wood is only eligible as feedstock for biochar production, if the wood is certified according to FSC, PEFC or comparable standard ([EBC guidelines](#), Ch. 4.7 and [WBC guidelines](#), Ch. 4.7). As maintaining terrestrial biodiversity is one of the aspects of FSC and PEFC, the minimization of negative effects on biodiversity is ensured.

External links:

[FSC: How the FSC system works](#)

[PEFC: What is sustainable forest management](#)

In case of Global Artisan C-Sink, only biomass feedstock from the artisan's farm or biomass processing is eligible for biochar production under the Global Artisan C-Sink Standard. Removal of invasive species is allowed only with a restoration plan and prior CSI approval (see [Global Artisan C-Sink standard](#), Ch. 6). As biomass is not sourced in natural forests, the risk of negative effects on terrestrial biodiversity due to the project is negligible.

In case of Global Tree C-Sink, the methodology contains a benchmark system, which classifies projects into biodiversity and nature conservation levels. Only projects which meet the biodiversity and conservation measures of Level I are eligible. See [Global Tree C-Sink guidelines](#), Ch. 3, for further information.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000093EN.pdf?t=1980034>.

The details on how CSI's methodologies are in line with the protection of endangered species are outlined within the different methodologies and tailored to the respective carbon removal activity.

In case of Global Biochar C-Sink, which covers carbon removal by industrially produced biochar, protection of endangered species is relevant when it comes to sourcing of forestry wood.

Safeguards in order to protect endangered species are covered with European Biochar Certification (EBC) and World Biochar Certification (WBC). EBC and WBC certification of the biochar is an eligibility criterion for a project validated and verified according to Global Biochar C-Sink Standard (see [Global Biochar C-Sink PDD template](#), Ch. 1.5).

According to the EBC/WBC certification, forestry wood is only eligible as feedstock for biochar production, if the wood is certified according to FSC, PEFC or comparable standard ([EBC guidelines](#), Ch. 4.7 and [WBC guidelines](#), Ch. 4.7). The protection of endangered species is one of the aspects of FSC and PEFC.

External links:

[FSC: How the FSC system works](#)

[PEFC: What is sustainable forest management](#)

In case of Global Artisan C-Sink, only biomass feedstock from the artisan's farm or biomass processing, as well as invasive species, are eligible for biochar production. Biomass removal of invasive species is allowed only with a restoration plan and prior CSI approval (see [Global Artisan C-Sink standard](#), Ch. 6). As biomass is not sourced in natural forests, risks to endangered species are negligible.

According to Global Tree C-Sink, projects must exhibit exceptional environmental integrity, which also includes protection of endangered species ([Global Tree C-Sink PDD template](#), Ch. 1.7.3).

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000093EN.pdf?t=1980034>

The details on how CSI's methodologies are in line with the preservation of high value habitats are outlined within the different methodologies and tailored to the respective carbon removal activity.

In case of Global Biochar C-Sink, which covers carbon removal by industrially produced biochar, preservation of high value habitats is relevant when it comes to sourcing of forestry wood.

Safeguards in order to protect endangered species are covered with European Biochar Certification (EBC) and World Biochar Certification (WBC). EBC and WBC certification of the biochar is an eligibility criterion for a project validated and verified according to Global Biochar C-Sink Standard (see [Global Biochar C-Sink PDD template](#), Ch. 1.5).

According to the EBC/WBC certification, forestry wood is only eligible as feedstock for biochar production, if the wood is certified according to FCS, PEFC or comparable standard ([EBC guidelines](#), Ch. 4.7 and [WBC guidelines](#), Ch. 4.7). The preservation of high value habitats is one of the aspects of FSC and PEFC.

External links:

- [FSC: How the FSC system works](#)
- [PEFC: What is sustainable forest management](#)

In case of Global Artisan C-Sink, only biomass feedstock from the artisan's farm or biomass processing, as well as invasive species, are eligible for biochar production. Biomass from invasive species is allowed only with a restoration plan and prior CSI approval (see [Global Artisan C-Sink standard](#), Ch. 6). As biomass is not sourced in natural forests, the risk on endangering high value habitats is negligible.

In case of Global Tree C-Sink, tree planting and restoration projects are subject to a strict pre-screening process and must fall under one of the eligible project types defined in [Global Tree C-Sink guidelines](#), Ch. 1.1. Conversion of natural forest are excluded.

Projects in grasslands are permitted only if they meet the requirements for plant density and biodiversity conservation. Further requirements are outlined in Ch. 5.1.3 of the [Global Tree C-Sink guidelines](#). Projects in wetlands are not eligible (See [Global Tree C-Sink guidelines](#), Ch. 5.2). These measures serve as safeguards for preserving high-value habitats.

See also: [Global Tree C-Sink Eligibility Pre-screening Declaration](#)

4) minimises soil degradation and soil erosion.

Yes

<https://www.carbon-standards.com/docs/transfer/4000093EN.pdf?t=1980034>

The details on how CSI's methodologies are minimizing soil degradation and erosion are outlined within the different methodologies and tailored to the respective carbon removal activity.

In case of Global Biochar C-Sink, which covers carbon removal by industrially produced biochar, prevention of soil degradation is relevant when it comes to sourcing biomass from agriculture. In Chapter 4.6 of the [EBC guidelines](#) and [WBC guidelines](#) (prerequisites to Global Biochar C-Sink) it is regulated that when using primary agricultural products (e.g., miscanthus or short rotation forestry), it must be guaranteed that these were grown in a sustainable manner and that the soil organic carbon was preserved.

Also, the [Global Biochar C-Sink standard](#), Ch. 5.3.1, requires maintaining soil cover and organic matter recycling by prohibiting complete removal of crop residues, and mandates that biomass harvesting must not reduce soil organic carbon stocks, thereby avoiding soil degradation and erosion.

In case of Global Artisan C-Sink, only biomass feedstock from the artisan's farm or biomass processing, as well as invasive species, are eligible for biochar production. Removal of invasive species is allowed only with a restoration plan and prior CSI approval (see [Global Artisan C-Sink standard](#), Ch. 6). The sourcing of agricultural or biomass processing residues does not involve any soil treatment, and during restoration following the removal of invasive species, it must be ensured that biological carbon is not depleted. These measures minimize the risk of soil erosion and soil degradation.

In case of tree planting and restoration project according to Global Tree C-Sink, a permanent ground cover must be established, as defined in Ch. 4, Section 4 of the [Global Tree C-Sink guidelines](#). This serves as safeguard against degradation of soil organic carbon and soil erosion.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000093EN.pdf?t=1980034>

The details on how CSI's methodologies are in line with minimizing water consumption and water stress are outlined within the different methodologies and tailored to the respective carbon removal activity.

In case of Global Biochar C-Sink, which covers carbon removal by industrially produced biochar, water conservation is relevant when it comes to sourcing biomass from agriculture. Chapter 4.6 of the [EBC guidelines](#) and [WBC guidelines](#) (prerequisites to Global Biochar C-Sink) regulate that when using primary agricultural products it must be guaranteed that these were grown in a sustainable manner, including measures to optimize water use.

In case of Global Artisan C-Sink, which covers artisanally produced biochar, water use is relevant when it comes to quenching the biochar with water in order to end the pyrolysis process. In areas where water is scarce, project proponents are encouraged to end the process without water by snuffing with a layer of soil, thereby avoiding unnecessary water use and reducing stress on local water resources (see [Global Artisan C-Sink standard](#), Ch. 6).

In case of Global Tree C-Sink, environmental risks — such as water stress must be addressed, as outlined in [Global Tree C-Sink PDD template](#), Ch. 3.2.2. As prescribed in the [Global Tree C-Sink standard](#), the planting of high water-demand tree species which reduce the groundwater table is prohibited.

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.carbon-standards.com/docs/transfer/4000038EN.docx>

In the validated design documents, namely the [Global Biochar C-Sink PDD](#), the [Global Artisan C-Sink PDD](#), and the [Global Tree C-Sink PDD](#), the project proponent confirms that the project is in line with safeguards which prevent negative impact on ecosystems, such as soil degradation, water stress and as impacts on biodiversity, endangered species, and high value habitats.

In case of Global Biochar C-Sink standard, these impacts are minimized by means of EBC or WBC certification. As described in Ch. 1.5 of the [Global Biochar C-Sink PDD template](#), EBC/WBC certification is an eligibility criterion for a project under Global Biochar C-Sink Standard.

In case of Global Artisan C-Sink standard, requirements regarding biomass sourcing ensure that negative impacts on ecosystems are minimized (see [Global Artisan C-Sink PDD template](#), Ch. 3.2).

In case of Global Tree C-Sink, eligibility criteria on biodiversity benchmarks, environmental integrity, environmental safeguards and ground cover management ensure that negative impacts on ecosystems are minimized (see [Global Tree C-Sink PDD template](#), Ch. 1.5, Ch. 1.7.3, Ch. 3.2.2 and Ch. 3.4.5)

If the safeguards are not met, the project is considered ineligible. During the annual project verification, a cross-check is performed to ensure that these eligibility criteria remain valid.

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.carbon-standards.com/docs/transfer/4000038EN.docx>

In Ch. 1.1.1 of the Project Design Document (PDD) "[Global Biochar C-Sink PDD template](#)", Ch. 1.1.1 of "[Global Artisan C-Sink PDD template](#)" and Ch. 1.1.3 of "[Global Tree C-Sink PDD template](#)", activity proponents have to identify whether there are indigenous land rights, ancestral or customary rights or equivalent claims pertaining to the area in which the project operates.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

As described in the following Project Design Documents (PDDs) Ch. 1.1.1 of [Global Biochar C-Sink PDD template](#), Ch. 1.1.1 of [Global Artisan C-Sink PDD template](#) and Ch. 1.1.3 of [Global Tree C-Sink PDD template](#), activity proponents are asked to describe how indigenous people, rights-holders and local communities are identified and informed about the project and potential impacts on them providing any materials used for information as annexes to the PDD. Qualitative examination of evidence provided is part of the validation process.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

As described in Ch. 1.1.1 of "[Global Biochar C-Sink PDD template](#)", Ch. 1.1.1 of "[Global Artisan C-Sink PDD template](#)" and Ch. 1.1.3 of "[Global Tree C-Sink PDD template](#)", activity proponents are asked to describe how confirmation and consent are obtained. Qualitative evaluation will be done during validation process.

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.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As outlined in Ch. 6.2. of the Document "[Principles of Global C-Sink standards](#)", forced physical and/or economic displacement is not permitted. Activity proponents confirm in the Project Design Document (PDD) that no forced physical and/or economic displacement is executed in order to implement the project as an eligibility criteria. Qualitative examination of evidence provided is part of the validation process (see [Global Biochar C-Sink PDD template](#), Ch. 1.5; [Global Artisan C-Sink PDD template](#), Ch. 1.6; [Global Tree C-Sink PDD template](#), Ch. 1.5).

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.carbon-standards.com/docs/transfer/4000038EN.docx>

In Ch. 1.1.1.1 of "[Global Biochar C-Sink PDD template](#)", Ch. 1.1.1 of "[Global Artisan C-Sink PDD template](#)" and Ch.

1.1.3 of "[Global Tree C-Sink PDD template](#)", activity proponents are asked to describe the measures taken to preserve and protect cultural heritage consistent with IPs & LCs protocols/rules/plans on the management of cultural heritage or UNESCO Cultural Heritage conventions. Qualitative examination of evidence provided is part of the validation process.

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.carbon-standards.com/docs/transfer/4000038EN.docx>

In Ch. 1.1.1.1 of "[Global Biochar C-Sink PDD template](#)", Ch. 1.1.1 of "[Global Artisan C-Sink PDD template](#)" and Ch.

1.1.3 of "[Global Tree C-Sink PDD template](#)", activity proponents are asked to describe measures being taken to mitigate any negative impacts on indigenous people, rights-holders and local communities. Qualitative examination of evidence provided is part of the validation process.

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.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

In chapter 1.4 of the Document "[Labor rights and working conditions](#)", activity proponents must conduct a self-assessment and tick the box to confirm that their project complies with the non-discrimination rule.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

In the beginning of the document [Labor rights and working conditions](#), activity proponents must acknowledge that their project complies with the laws and regulations of the jurisdiction in which it operates and the International Bill of Human Rights.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

As described in Ch. 6.2. of the Document "[Principles of Global C-Sink standards](#)", local consultations are mandatory to the extent required by local legal provisions. It is verified by requesting the operating permit (compare Ch. 1.1.1 of "[Global Biochar C-Sink PDD template](#)", Ch. 1.1.1 of "[Global Artisan C-Sink PDD template](#)" and Ch. 1.1.3 of "[Global Tree C-Sink PDD template](#)").

In addition, local parties also have the opportunity to participate in the public consultation. This must be addressed in Chapter 6 of the Project Design Document (PDD) templates.

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.carbon-standards.com/docs/transfer/4000216EN.pdf?t=509292>

Activity proponent needs to acknowledge the rules and give their signature on the Project Design Document (PDD) (see "[Global Biochar C-Sink PDD template](#)", "[Global Artisan C-Sink PDD template](#)" and "[Global Tree C- Sink PDD template](#)"). The document is subject of validation and verification by the Validation and Verification Body.

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://intranet.easy-cert.com/qm/Shared%20Documents/4000216EN.docx>

Activity proponents must do a self-assessment regarding the document "[Labor Right and Working Condition](#)". In the assessment, section 1.3 requires a fair, respectful workplace free from harassment, bullying, or discrimination, with any such incidents handled confidentially and subject to disciplinary action. Section 1.8 ensures fair compensation, requiring wages and benefits that meet or exceed national or industry standards, clear communication of employment and pay conditions, and prohibiting unlawful or unpermitted wage deductions, with all disciplinary actions properly recorded.

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://intranet.easy-cert.com/qm/Shared%20Documents/4000216EN.docx>

As described in Ch. 6.2. of the document [Principles of Global C-Sink standards](#), project proponents must prove compliance with labor rights and working conditions requirements at validation stage.

Compliance with labor rights and working condition requirements is a validation criteria in [Global Biochar C- Sink PDD template](#), Ch. 7; [Global Artisan C-Sink PDD template](#), Ch. 7.12 as well as [Global Tree C-Sink PDD template](#), Annex 3.

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

<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

As described in Ch. 1.1.1 of [Global Biochar C-Sink PDD template](#), Ch. 1.1.1 of [Global Artisan C-Sink PDD template](#) and Ch. 1.1.3 of [Global Tree C-Sink PDD template](#), activity proponents are asked to describe how information on benefit sharing in line with national regulations were shared to IP and LC, if relevant. Qualitative evaluation will be conducted during the validation process.

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.

Yes

<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

As described in Ch. 1.1.1 of [Global Biochar C-Sink PDD template](#), Ch. 1.1.1 of [Global Artisan C-Sink PDD template](#) and Ch. 1.1.3 of [Global Tree C-Sink PDD template](#), activity proponents are asked to make the benefit-sharing plan publicly available, and thus also available to IP and LC, if relevant. Qualitative evaluation will be done during the validation process.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

As described in Ch. 1.1.1 of [Global Biochar C-Sink PDD template](#), Ch. 1.1.1 of [Global Artisan C-Sink PDD template](#) and Ch. 1.1.3 of [Global Tree C-Sink PDD template](#), benefit-sharing outcomes that result from the benefit-sharing plan must be made publicly available, subject to applicable legal restrictions.

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.carbon-standards.com/docs/transfer/4000001EN.pdf?t=5420900>

All tree-based projects under Tree C-Sink activities must be implemented in a manner consistent with the seven Cancun safeguards (a–g) in paragraph 71 and Appendix I of decision 1/CP.16. This is ensured through:

[Global Tree C-Sink Standard](#), in particular Chapters 3 (biodiversity and conservation areas), 4 (sustainable forest management), 5 (land eligibility, land ownership and FPIC), 6 (work safety and social safeguards), 7.3 (carbon leakage), 8 (ecological additionality), 9 (exclusivity and double counting), and 10–11 (governance, certification, data transparency and registry).

The [Global Tree C-Sink PDD template](#), which operationalises these safeguards at project and management-unit level through requirements on land-tenure due diligence, Indigenous Peoples and customary rights, stakeholder assessment and ongoing engagement, benefit-sharing, grievance mechanisms, environmental safeguards and leakage monitoring (Sections 1.1.2–1.1.3, 1.2.2, 3.2–3.5, 4.3–4.4 and Appendix 2).

The mandatory [Global Tree C-Sink Eligibility Pre-Screening Declaration](#), which screens out projects involving serious human-rights abuses or land-rights violations, involuntary resettlement, unmanaged leakage, high-risk wetlands/organic soils, projects failing to achieve at least Biodiversity Level 1, or any double issuance/claiming or non-compliance with host-country carbon frameworks (Sections A–D).

Taken together, these provisions require all Tree C-Sink activities to be designed, documented and monitored in a way that is consistent with all relevant Cancun safeguards.

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.carbon-standards.com/docs/transfer/4000038EN.docx>

Qualitative SDG impact assessment is part of the Project Design Document (PDD), as described in Ch. 1.8 of the [Global Biochar C-Sink PDD](#), the [Global Artisan C-Sink PDD](#) and the [Global Tree C-Sink PDD](#). Activity proponents are required to link them to the development goals of the country of operation: "If the country of operation has defined specific sustainable development goals, please reference the development strategy and refer to the specific country goals instead of the general indicators."

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.carbon-standards.com/docs/transfer/4000038EN.docx>

A qualitative SDG impact assessment is part of the Project Design Document (PDD), as described in Ch. 1.8 of the [Global Biochar C-Sink PDD](#), the [Global Artisan C-Sink PDD](#) and the [Global Tree C-Sink PDD](#). Proponents are required to identify relevant SDGs, describe expected benefits, and provide supporting qualitative evidence.

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

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf?t=744639>

SDG impacts are covered by the Project Design Document (PDD) and therefore assessed qualitatively by VVB during Validation. PDD validation is required before project can issue CINKs (see [Principles of Global C- Sink Standards](#), Ch. 6.4.5)

D – CORSIA Requirements Related to ICVCM Category Assessment

8. Additionality Demonstration – CORSIA

1) Confirm that your Program’s carbon credits represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

For each project, the additionality of carbon removal must be ensured.

It must be demonstrated that the removal would not have been achieved without the project by means of following criteria:

- The carbon removal activity is not legally mandated.
- The carbon removal activity is not common practice.
- The carbon sink is superior to the baseline scenario.

The fulfilment of these criteria shall be demonstrated in the Project Design Document (PDD), or some C-Sink Standards, the fulfilment is a direct consequence of the eligibility criteria for the standard in question. Ch. 6.2 of the '[Principles of Global C-Sink Standards](#)'.

2) Confirm that your Program’s carbon credits exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

For each project, the additionality of carbon removal must be ensured.

It must be demonstrated that the removal would not have been achieved without the project by means of following criteria:

- The carbon removal activity is not legally mandated.
- The carbon removal activity is not common practice.
- The carbon sink is superior to the baseline scenario.

The fulfilment of these criteria shall be demonstrated in the Project Design Document (PDD), or some C-Sink Standards, the fulfilment is a direct consequence of the eligibility criteria for the standard in question. Ch. 6.2 of the '[Principles of Global C-Sink Standards](#)'.

3) Confirm that additionality and baseline-setting is assessed by an accredited and independent validation/verification entity.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

To be eligible for C-Sink issuance, each project must have a validated Project Design Document (PDD), along with the corresponding documents from the endorsed Validation and Verification Body (VVB), such as Validation Finding Report, Validation Report, and Validation Statement. During project validation the compliance of the project with the respective [Global C-Sink Standards](#) as well as the sufficiency of the individual monitoring parameters are validated. The project description includes the definition of project boundaries, the evaluation of impacts outside the project boundary as well as description of the implementation of the requirements of a Global C-Sink Standard, e.g., sustainability and technology. For more information about the validation process please refer to Ch. 6.4.5. in '[Principles of Global C-Sink Standards](#)'.

4) Confirm that your program reviews additionality and baseline-setting.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

This status “Validated” for a project in the [Global C-Sink Registry](#) confirms that the project has been successfully validated and approved by the Validation and Verification Body (VVB) and Carbon Standards International has given the final approval to the project. The VVB has determined that the project meets the required standards and is credible, feasible, and compliant. This is a significant milestone, indicating that the project is ready for implementation. For more information about the validation process please refer to Ch. 6.4.5. in [‘Principles of Global C-Sink Standards’](#).

5) Which of the following methods below are used to assess that credited mitigation activities are additional:

- Barrier analysis
- Common practice / market penetration analysis
- Investment, cost, or other financial analysis
- Performance standards / benchmarks
- Legal or regulatory additionality analysis
- Other (please explain below)

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The program uses the common practice as additionality criteria: As described in Ch. 6.2 of the [‘Principles of Global C-Sink Standards’](#), removals must go beyond the common practice and the carbon sink which would occur under natural conditions.

6) If your program provides for the use of method(s) not listed above, please describe the alternative procedures and how you ensure that mitigation activities are additional:

No

N/A

Not applicable

7) Confirm whether your program designates certain mitigation activities as automatically additional (e.g., through a “positive list” of eligible project types).

Yes

<https://www.carbon-standards.com/docs/transfer/4000136EN.pdf>

Yes, the criteria for such a positive list are conservative and only applied in the [Global Artisan C-Sink standard](#) (see Chapter 18).

8) If your program designates certain mitigation activities as automatically additional, do you provide clear evidence on how the activity was determined to be additional?

Yes

<https://www.carbon-standards.com/docs/transfer/4000136EN.pdf>

As defined in the in the [Global Artisan C-Sink standard](#) (see Chapter 18):

Despite being a century-old tradition in some parts of the world, the production and application of artisanal biochar are not widespread in most tropical countries. Artisanal biochar producers do not generate income yet with biochar in most regions, there is no market for biochar-based fertilizers, and the production costs are higher than the expected agronomic benefit, or tropical smallholder farmers do not have the financial resources to pay biochar-based fertilizers. Farmers could produce their biochar from their feedstock to improve their yields, but without the training provided by the Artisan C-Sink Manager, they would hardly acquire the craft to do so.

The Global Artisan C-sink will, thus, be the decisive monetary incentive and knowledge transfer to produce climate positive biochar and thus carbon sinks. The Artisan C-Sink Manager will provide not only training on biochar production

but also on the preparation and application of biochar-based fertilizers, which (a) will enable most farmers to establish this practice and (b) will avoid the adoption of unsustainable biochar production practices which could result in pollution and GHG-emissions. Moreover, methane compensation, as introduced by the Global Artisan C-sink is a key element to achieving net negative emissions with Kon- Tiki based PyCCS.

9) Confirm how the procedures described under the above criteria related to additionality provide a reasonable assurance that the mitigation activities would not have occurred in the absence of the carbon crediting program:

Yes

As described in Ch. 6.2 of the document [Principles of Global C-Sink standards](#), the additionality of carbon removal must be ensured for each project. It must be demonstrated that the removal would not have been achieved without the project by means of following criteria:

- The carbon removal activity is not legally mandated.
- The carbon removal activity is not common practice
- The carbon sink is superior to the baseline scenario

The fulfilment of these criteria shall be demonstrated in the PDD, or in case of some C-Sink Standards, the fulfilment is a direct consequence of the eligibility criteria for the standard in question.

9. Permanence – CORSIA

1) List all emissions sectors (if possible, activity types) supported by your program that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As our program focuses on carbon sequestration activities, the potential risk of carbon being re-released is inherently present. However, this risk is structurally minimized through the logic and conditions governing C- sink issuances. These conditions differ for (1) Matrix Based Carbon Storage and (2) Dynamic Biological Carbon Storage in order to reflect their respective risk profiles.

For further information, see '[Principles of Global C-Sink Standards](#)', Ch. 7.2. and 7.1.6.

2) Confirm what the minimum scale of reversal (i.e. threshold of materiality) is for which your program provisions or measures require a response. (Quantify if possible)

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

First C-Sink Owners are required to monitor events indicating a risk of reversal that may result in a revocation. Identified occurrences of the issued C-Sink Unit must be reported to CSI without delay. An initial notification is expected within one business day of identification, with a complete report submitted no later than three business days. CSI will review the case and, if applicable, record a non-conformity for the affected First C-Sink Owner. In addition, the Validation and Verification Body (VVB) is responsible for assessing the risk of reversal during the on-site audit and must report any relevant findings to CSI without delay.

There is no minimum scale of reversal for which CSI requires a response.

For more information please refer to '[Principles of Global C-Sink Standards](#)', Ch. 7.1.6

3) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to undertake a risk assessment that accounts for, inter alia, any potential causes, relative scale, and relative likelihood of reversals.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The [Global C-Sink Standards](#) support different types of carbon sink activities. The potential risk of reversal differs structurally between these activity types. The risk of reversal is structurally minimized.

Ch. 7.2., '[Principles of Global C-Sink Standards](#)'

a) Matrix-Based Carbon Storage

This category includes activities where carbon-containing material is transferred into a stable matrix (e.g., mineral matrices, durable construction materials, soil). The permanence curve of the matrix can be assessed at the time of carbon incorporation. The physical and chemical stability of the matrix is evaluated ex-ante. The probability of carbon re-release under foreseeable conditions is assessed as negligible. C-Sinks are issued for the duration for which the risk of reversal has been assessed as negligible. Any identified leakage or non-persistent fraction for this duration is deducted before issuance. Hence, a C-Sink is issued only after a verified incorporation of the carbon-containing material into the defined matrix, for which the persistence is known.

b) Dynamic Biological Carbon Sinks

Biological sinks such as afforestation present a structurally different risk profile:

- Carbon removal from the atmosphere and biomass accumulation occurs gradually over time.
- Reversal risks (e.g. fire, disease, land-use change) may occur before the full expected carbon uptake has materialized.

For these activity types, the Global C-Sink Standards apply the Certified C-Sink Option model. A C-Sink Option represents an expected future carbon removal curve. It is not yet registered as a C-Sink. It is a bilateral contract, analogous to an OTC call option, granting the buyer the right (but not the obligation) to acquire certified C-Sink units at a future date under predefined conditions. Certification and conversion into actual C-Sink units occur after ex-post verification of carbon sequestration. This structure eliminates the risk of reversal of issued units in biological systems, because no compensatory unit exists prior to verified sequestration.

4) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to monitor identified risks of reversals.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As outlined in Ch. 7.1.6. of the '[Principles of Global C-Sink Standards](#)', the first C-Sink owner is obliged to monitor events that could lead to a further risk of reversal. Identified occurrences must be reported to CSI and will result in the revocation of carbon sink units.

5) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to mitigate identified risks of reversals?

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

In case of matrix-based carbon storage, our program follows a conservative logic, as outlined in Ch. 7.2. of the '[Principles of Global C-Sink Standards](#)': Only the share of carbon storage for which the risk of reversal has been assessed as negligible, is eligible for issuance as a long-term C-Sink. Any identified share of carbon storage, which is considered, is deducted before issuance.

In case of Dynamic Biological C-Sinks, the issuance structure ensures that C-Sinks are only issued after potential reversal (e.g. fire, disease, land-use change) may have occurred. As registered C-Sink units occur only after ex-post verification of carbon sequestration, risk of reversal of issued units is virtually absent. For further information, see Ch. 7.2. of the '[Principles of Global C-Sink Standards](#)'.

6) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA?

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

CSI confirms that procedures are in place that require activities to ensure full compensation for material reversals. The process is described in Ch. 7.1.6. in the '[Principles of Global C-Sink Standards](#)':

- First C-Sink Owners are required to monitor events indicating a risk of reversal that may result in a revocation. Identified occurrences of the issued C-Sink Unit must be reported to CSI without delay. An initial notification is expected within one business day of identification, with a complete report submitted no later than three business days. CSI will review the case and, if applicable, record a non-conformity for the affected First C-Sink Owner. In addition, the Verification and Validation Body (VVB) is responsible for assessing the risk of reversal during the on-site audit and must report any relevant findings to CSI without delay.
- If the C-sink has already been issued, it may be revoked under specific circumstances, changing its status in the Global C-Sink Registry from "verified" to "revoked." If a retirement has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-Sink. In this case, the original retirement record of the revoked C-Sink will be updated with information indicating where the replacement retirement has been made. The replacement retirement will, in turn, reference that it was executed to replace a revoked retirement and will include the corresponding Retirement ID.

7) Confirm that provisions are in place that confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the program procedures?

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As described in Ch. 7.1.6. of the '[Principles of Global C-Sink Standards](#)', it is the liability of the project proponent ('First C-Sink owner') to monitor the reversal. Upon being made aware of reversal, the proponent must report the occurrence to CSI within three business days. The procedure to revoke such C-sinks is then initiated.

8) Confirm that provisions are in place that require activity proponents, upon being made aware of a material reversal event, to notify the program within a specified number of days.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

As defined in Ch. 7.1.6. in the '[Principles of Global C-Sink Standards](#)': Identified occurrences of the issued C-Sink Unit must be reported to CSI without delay. An initial notification is expected within one business day of identification, with a complete report submitted no later than three business days.

9) Confirm that provisions are in place that confer responsibility to the program to, upon such notification, ensure and confirm that such material reversals are fully compensated in a manner mandated in the program procedures.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the program has a procedure in place to revoke such C-sinks with a proven reversal:

If the C-Sink has already been issued, it may be revoked under specific circumstances, changing its status in the [Global C-Sink Registry](#) from "verified" to "revoked." If a retirement has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-Sink. In this case, the original retirement record of the revoked C-Sink will be updated with information indicating where the replacement retirement has been made. The replacement retirement will, in turn, reference that it was executed to replace a revoked retirement and will include the corresponding Retirement ID.

For more information please refer to Ch. 7.1.6. in the '[Principles of Global C-Sink Standards](#)':

12. Sustainable Development Benefits And Safeguards – CORSIA

1) Confirm that your program has procedures in place to ensure that mitigation activities do not violate local, state/provincial, national or international regulations or obligations.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, the program has established procedures to ensure that offset projects comply with local, state/provincial, national, and international regulations and obligations. For detailed information, please refer to Chapter 6.2 of the '[Principles of Global C-Sink Standards](#)' document.

The program is also committed to accepting only those projects into its [Global C-Sink Registry](#) that provide positive benefits for the climate, environment, and society.

Additionally, each project undergoes an endorsement process by the Carbon Standards Initiative (CSI) and a validation process by a Verification and Validation Body (VVB). Project proponents must demonstrate that they are a legal entity and hold an operating license for the entire project region as part of the eligibility criteria. Depending on the specific [Global C-Sink Standard](#) and the identified risks associated with the project type, appropriate checks are conducted during these phases. The project must consistently contribute to sustainable development in alignment with the Sustainable Development Goals (SDG) of the host country.

For the Global Tree C-Sink, particular emphasis is placed on compliance regarding land tenure and authorization, due diligence, eligibility and ownership confirmation, as well as land eligibility evaluations. These checks are reinforced by exclusion criteria in the Eligibility Pre-Screening Declaration, which prohibits corruption, illegal practices, and non-compliance with the host country's carbon market frameworks.

For further information, please see:

[Project Design Document Template Global Biochar C-Sink](#), Section 1.5 [Project Design Document Template Global Artisan C-Sink](#), Section 1.6

[Project Design Document Template Global Tree C-Sink](#), Sections 1.1.2, 1.5, 1.6, Appendix 2

2) Confirm that your program demonstrates it complies with social and environmental safeguards.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

During the development of the standards, a strategic analysis of the potential environmental or societal impacts of each option was conducted considering the aspects of social and environmental integrity, Sustainable Development Goals (SDG) contributions, poverty alleviation and fair income distribution. If any negative impacts were identified, safeguards were introduced to prevent them. As a result, many negative impacts are already avoided by the selection of available options and the specification of requirements. Others, e.g., environmental integrity, were identified as key factors for the biochar C-Sink standards and require rigorous analysis of biochar composition and limit values depending on the area of application, as well as rigorous rules to comply with air quality regulations and to ensure proper hazardous waste management. CSI's maxim is to minimize the overall impact of pollutants on ecosystems. If any, further risks are addressed by ensuring that activity proponents undertake a risk assessment which is guided by the points listed in the specific Project Design Document (PDD) templates for the respective Global C-Sink Standard. (Ch. 5.4 of '[Principles of Global C-Sink Standards](#)').

3) Confirm that your program publicly discloses the institutions, processes, and procedures that are used to implement, monitor and enforce safeguards to identity, assess and manage environmental and social risks.

Yes

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Yes, our program includes processes to implement, monitor and enforce environmental and social safeguards.

The program has a multi-stage process before a project is accepted and Credits can be issued (see '[Principles of Global C-Sink Standards](#)', Ch 6.4). To be endorsed, compliance with the safeguards and restrictions set out in the standard must be ensured.

To pass the endorsement, projects must show compliance with environmental safeguards set in the standards. In case of doubt the technical committee and scientific committee are consulted. To pass the validation phase, project

proponents specify their compliance with the social and environmental criteria as part of the project design document (PDD). As part of the PDD it is subject to validation by the Verification and Validation Body (VVB).

In case of Global Tree C-Sink, various additional ESG are subject to monitoring as well, such as local employment or benefit-sharing. For further information, see Global Tree C-Sink PDD Template, Sections 4.3 and 4.4.

During project verification by the VVB compliance with the set criteria is verified.

The environmental compatibility of biochar must be demonstrated through regular analyses of biochar quality as part of the monitoring report (compare '[Global Biochar C-Sink Standard](#)', Ch. 1.3 and Ch. 9.1': Only EBC/WBC certified biochar is eligible for C-Sink certification). Environmental compatibility is rigorously verified as part of C-Sink verification by the VVB. If the European Biochar Certificate / World Biochar Certificate (EBC/WBC) certification class does not correspond to the matrix, a C-Sink will not be verified and cannot be issued.

For further information, see:

- [Project Design Document Template Global Biochar C-Sink Project Design Document Template Global Artisan C-Sink Project Design Document Template Global Tree C-Sink](#)
- [Matrix Positive List for biochar-based C-Sinks](#) (Columns 'EBC-FeedPlus' to 'Global Artisan C-Sink')

End Copy of Application