ClimatePal EU 101
GOVERNANCE

Version 1.0

ClimatePal
by ISCC



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Table of Abbreviations

Abbreviation	Name
CB	certification body
CRCF	Carbon Removals and Carbon Farming
DAkkS	Deutsche Akkreditierungsstelle GmbH (German national accreditation body)
EA	European co-operation for Accreditation
EN	European Standard
EU	European Union
GHG	greenhouse gas
ISCC	International Sustainability and Carbon Certification
ISO	International Organization for Standardization
ISO/IEC	International Organization for Standardization/International Electrotechnical Commission
IT	information technology
NAB	national accreditation body
NC	non-conformity
NGO	non-governmental organization
QMS	quality management system

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Introduction

Regulatory context

ClimatePal EU is a certification scheme developed in accordance with the Carbon Removals and Carbon Farming (CRCF) Regulation (EU) 2024/3012 and Commission Implementing Regulation (EU) 2025/2358. It is intended to provide the framework for certifying CRCF activities within the scope submitted for recognition by the European Commission.

Relationship to established certification schemes

ClimatePal EU draws on experience from established certification schemes, including the International Sustainability and Carbon Certification (ISCC) system. This experience supports the design of ClimatePal EU but does not change or replace any CRCF Regulation requirements. The ClimatePal EU scheme documentation distinguishes between the governance and oversight responsibilities of the scheme owner and the independent evaluation, review and certification responsibilities of appointed certification bodies.

Document overview

This document describes the governance framework through which ClimatePal EU is directed, controlled and continuously improved. It establishes the allocation of responsibilities and decision-making authority, the safeguards for impartiality and scheme integrity, and the arrangements for stakeholder involvement, certification body oversight, transparency and accountability. It also sets out the governance arrangements for maintaining the scheme in line with regulatory and methodological developments.

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1. Scope

Responsibilities

This document specifies the governance and scheme operation requirements for ClimatePal EU. It defines the responsibilities as scheme owner, the Governing Board, the Technical Stakeholder Committee and Operational Management. It also explains how ClimatePal Services works with appointed certification bodies.

Applicability

This document applies to ClimatePal Services, the ClimatePal EU governance bodies, personnel and contractors acting on behalf of the scheme, and appointed certification bodies where responsibilities are assigned to them in this document.

Additional requirements

Detailed requirements for operators, certification activities, certificates and certified units are established in the ClimatePal EU 201 Certification Programme, the applicable methodology modules and other controlled ClimatePal EU scheme documents. Detailed requirements applicable to certification bodies, including requirements for evaluation, technical review and certification decisions, are established in the ClimatePal EU 202 Certification Body Requirements.

2. Normative References

Regulatory alignment

For undated references, the latest edition of the referenced documents, including any amendments, applies. The following documents are referred to in this document in such a way that some or all of their content constitutes requirements of ClimatePal EU:

2.1 EU Legislation

a. Regulation (EU) 2024/3012 establishing a European Union certification framework for permanent carbon removals, carbon farming and carbon storage in products

b. Commission Implementing Regulation (EU) 2025/2358 laying down rules on certification schemes, certification bodies and audits under Regulation (EU) 2024/3012

c. Commission Delegated Regulation (EU) 2026/285 supplementing Regulation (EU) 2024/3012 by establishing the certification methodologies for permanent carbon removals activities

d. Regulation (EC) No 765/2008 setting out requirements for accreditation

e. Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, as applicable to the protection of persons reporting infringements or lodging complaints in good faith

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2.2 International and European Standards

a. EN ISO/IEC 17065:2012, Conformity assessment — Requirements for bodies certifying products, processes and services, as applicable to appointed certification bodies

b. EN ISO/IEC 17029:2019, Conformity assessment — General principles and requirements for validation and verification bodies, as applicable to validation and verification activities carried out by appointed certification bodies

c. EN ISO 14065:2021, General principles and requirements for bodies validating and verifying environmental information, as applicable to validation and verification of environmental information carried out by appointed certification bodies

2.3 ClimatePal EU Normative Documents

Scheme documents

The ClimatePal EU scheme documentation consists of this document and the controlled documents listed in the master document register. The principal documents are:

a. ClimatePal EU 110 Glossary;

b. ClimatePal EU 201 Certification Programme;

c. ClimatePal EU 202 Certification Body Requirements; and

d. Applicable ClimatePal EU certification methodologies and methodology-specific procedures.

3. Terms, Definitions and Verbal Forms

Terminology and drafting rules

For the purposes of this document, the terms and definitions in Regulation (EU) 2024/3012, Commission Implementing Regulation (EU) 2025/2358 and ClimatePal EU 110 Glossary apply. Where wording in a ClimatePal EU document is inconsistent with a legal definition, the legal definition prevails.

Consistent terminology

ClimatePal EU scheme documents shall consistently use the terms and definitions established in Regulation (EU) 2024/3012, Commission Implementing Regulation (EU) 2025/2358, Commission Delegated Regulation (EU) 2026/285 and any other applicable legally binding acts adopted pursuant to Regulation (EU) 2024/3012, as reflected and supplemented for scheme-specific terms in the ClimatePal EU 110 Glossary.

Verbal forms and materiality

In this document, “shall” indicates a mandatory requirement, “should” indicates a recommendation, “may” indicates permission and “can” indicates a possibility or capability. The same term is used for the same concept throughout the ClimatePal

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EU scheme documents. “Material” means capable of affecting scheme recognition, legal compliance, certification integrity, registry integrity, impartiality or the effective operation of the scheme.

4. Governance Structure and Oversight

4.1 Scheme Owner and Legal Responsibility

Scheme ownership

ClimatePal Services GmbH is the legal owner and operator of the ClimatePal EU certification scheme. It retains responsibility for the development, operation and maintenance of the scheme, including legal and regulatory compliance, European Commission recognition, certification body appointment and oversight, document control, internal monitoring, complaints handling, reporting and registry governance.

ISCC cooperation

ClimatePal EU has been developed in cooperation with the ISCC Association (ISCC e.V.), a global multi-stakeholder initiative founded in Europe and today comprising members and stakeholders from industry, academia, civil society and public institutions across numerous countries. The ISCC Association provides an established platform for stakeholder engagement, technical dialogue and governance oversight on sustainability and carbon certification matters.

Governance cooperation

To support the development and continuous improvement of ClimatePal EU, ClimatePal Services and the ISCC Association cooperate under documented governance arrangements. These arrangements enable ClimatePal EU to make use of the Association’s governance structures, stakeholder network and consultation processes while maintaining a clear separation between scheme ownership and governance oversight.

Board and stakeholder framework

Under these arrangements, the ISCC Association Board serves as the Governing Board of ClimatePal EU and provides independent governance oversight of the scheme. The Board assumes fiduciary responsibility for the scheme. In addition, the ISCC Association provides the framework for stakeholder participation through dedicated ClimatePal EU governance bodies, including a Technical Stakeholder Committee for CRCF related matters and, where necessary, additional working groups established to support the development, implementation and continuous improvement of the scheme.

Board decisions

ClimatePal Services shall implement decisions adopted by the Governing Board within the scope of the Board’s defined authority and shall provide the resources necessary for their implementation.

Legal ownership retained

The assignment of governance oversight, stakeholder consultation or other governance functions to the ISCC Association does not transfer the legal ownership of ClimatePal EU and does not relieve ClimatePal Services of its legal, contractual or regulatory responsibilities as scheme owner and operator.

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Scheme and legal entity

For the purposes of this document, "ClimatePal EU" refers to the certification scheme and not to a separate legal entity. Responsibilities requiring legal ownership, contractual authority or operational execution shall be exercised by ClimatePal Services GmbH, acting through Operational Management, unless a specific governance responsibility is expressly assigned to the Governing Board or another governance body established under this document.

4.2 Governance Bodies and Responsibilities

Roles and authority

The governance and operation of ClimatePal EU shall comprise the following governance and operational functions. The detailed composition, appointment rules and delegated authorities shall be documented and kept current. The main responsibilities and authority boundaries are presented in Table 1.

Table 1: ClimatePal EU governance responsibilities and boundaries

Body or function	Main responsibilities	Authority boundary
ClimatePal Services GmbH	Legal owner and operator; provides resources; operates and maintains the scheme; manages recognition, CB appointments, documents, monitoring, complaints, reporting and the registry; implements Governing Board decisions.	Does not conduct operator audits, technical reviews or certification decisions.
ISCC Association	Provides governance oversight for ClimatePal EU through its Board and General Assembly and provides the framework for stakeholder consultation.	Does not legally own or operate ClimatePal EU and does not conduct certification activities.
Technical Stakeholder Committee	Provides competent and stakeholder-informed advice on technical interpretations, methodology implementation and scheme guidance.	Advisory only; does not audit operators, review individual audit results or decide certification.
Governing Board	The ISCC Association Board serves as the ClimatePal EU Governing Board with fiduciary responsibility; approves the governance framework, major scheme changes, internal monitoring priorities, annual reports and material governance actions.	Does not perform day-to-day operations or participate in individual audits or certification decisions.
ISCC Association General Assembly	Elects and removes members of the ISCC Association Board in accordance with its statutes.	Has no direct authority over ClimatePal EU operations, audits or individual certification decisions.
Operational Management	Serves as the ClimatePal EU scheme secretariat and administers documents, certification-body appointments, training, monitoring, complaints, reporting and	Implements approved rules and Governing Board decisions but does not perform, replace, direct or

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Body or function	Main responsibilities	Authority boundary
	registry activities on behalf of ClimatePal Services.	overturn certification-body decisions.
Appointed certification bodies	Conduct audits, review audit results, make certification decisions and issue certificates of compliance within their approved scope.	Retain responsibility and authority for certification decisions and maintain their own impartiality mechanisms.
Registry service provider	Provides technical registry services under contract and under the control of the scheme owner.	Has no authority to make certification or scheme governance decisions.

Separation of functions

The governance structure shall maintain a clear separation between scheme ownership, operational management, technical advice and independent certification activities. ClimatePal EU shall not conduct operator audits, technical review or certification decisions. Appointed certification bodies remain responsible for evaluation, review and certification decisions and shall retain authority for those decisions in accordance with EN ISO/IEC 17065:2012, Clauses 7.5 and 7.6. The Governing Board and Operational Management shall not direct the outcome of an individual certification decision.

4.3 Governing Board

Independent governance

The ISCC Association Board serves as the Governing Board of ClimatePal EU. Board members are elected and dismissed by the ISCC Association General Assembly in accordance with the Association's statutes and governance rules. The Board's authority in relation to ClimatePal EU is established through the documented governance arrangements between the ISCC Association and ClimatePal Services.

Board oversight

The Governing Board shall exercise governance oversight of ClimatePal EU and shall approve the governance framework, major scheme changes, internal monitoring priorities, annual operation reports and other matters reserved to it under this document. ClimatePal Services shall remain responsible for the legal ownership and operation of the scheme and for implementing Governing Board decisions within the Board's defined authority.

General Assembly role

The ISCC Association General Assembly is held annually. In relation to ClimatePal EU, the General Assembly elects and removes members of the ISCC Association Board and performs any other duties assigned to it under the Association's statutes. It shall not direct the day-to-day operation of ClimatePal EU or participate in operator audits, technical reviews or individual certification decisions.

Board independence

The Governing Board shall be composed of independent members and shall operate under transparent procedures. Its composition and decision-making arrangements shall ensure that no individual stakeholder with a vested interest can exercise decisive influence over a decision.

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Board procedures

The Governing Board's rules shall define member eligibility, terms of office, removal and replacement, quorum, voting procedures, meeting frequency, access to information, confidentiality, conflicts of interest, recusals and record keeping. The Governing Board shall meet in accordance with the ISCC Association's statutes and its applicable rules of procedure and whenever required to address a matter falling within its authority. Its composition, affiliations and relevant experience shall be published.

Board limits

The Governing Board shall not participate in operator audits, technical review of individual audit results or certification decisions. Its oversight shall be limited to the governance, performance and integrity of the ClimatePal EU scheme.

4.4 Technical Stakeholder Committee

Technical expertise

ClimatePal EU's governance includes a Technical Stakeholder Committee established under the ISCC Association as a forum for technical stakeholder engagement and consultation on carbon removal and carbon farming certification methodologies. Technical Stakeholder Committee is convened with two co-chairs and draws members from all relevant stakeholder groups – including scientific experts, industry practitioners (operators, verifiers), NGOs, and public sector observers – to ensure balanced, inclusive stakeholder involvement in scheme development.

Terms

Technical Stakeholder Committee shall operate under documented terms of reference that define:

a. membership;
b. competence;
c. appointment;
d. chairing;
e. meeting frequency;
f. decision or recommendation procedures;
g. confidentiality;
h. conflicts of interest;
i. records.

Committee role and limits

The Technical Stakeholder Committee shall be convened as required to support the consideration of specific technical topics and stakeholder participation in the development and improvement of ClimatePal EU. Technical interpretations shall be prepared by competent and impartial persons and made available to appointed certification bodies where they affect the consistent application of scheme requirements. Technical Stakeholder Committee shall not make individual

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certification decisions. This separation supports EN ISO/IEC 17065:2012, s 7.1.3, 7.5 and 7.6.

4.5 Stakeholder Consultation

Public consultation

Operational Management shall conduct, on behalf of ClimatePal Services, a transparent public stakeholder consultation for each new version or major update of the scheme's general requirements, processes or guidelines. Draft documents and an explanation of the proposed change shall be published for at least 30 calendar days. A shorter period may be used only where an urgent legal or regulatory change requires immediate implementation; the reason shall be documented and published.

Consultation approval

Operational Management shall record all comments, identify confidential submissions, assess the comments and prepare a summary explaining how material comments were addressed. The Technical Stakeholder Committee shall review comments concerning technical requirements. The Governing Board shall approve material scheme changes, while Operational Management may approve non-material changes within its delegated authority. Following approval, Operational Management shall publish the final document, consultation summary and effective date and retain the consultation records in the documentation management system.

4.6 Operational Management

Operational entity

Operational Management is the secretariat function of ClimatePal EU within ClimatePal Services. It shall administer the scheme in accordance with the policies and authorities approved by the Governing Board. Its responsibilities include maintaining scheme documents and records, organising consultations and governance meetings, administering certification body appointment and training, conducting internal monitoring, managing complaints, coordinating required information exchange with other certification schemes and acting as the contact point for the European Commission, Member States and National Accreditation Bodies.

Authority access

Upon request, ClimatePal Services, acting through Operational Management, shall provide the European Commission and the national authorities responsible for supervising certification bodies with access to the respective audit reports and certificates of compliance.

Operational competence

ClimatePal Services shall ensure that Operational Management has access to personnel with competence relevant to the recognised certification methodologies, greenhouse gas accounting, certification, audit oversight, registry operation and information security. Responsibility for an operational task shall be assigned and documented.

4.7 Impartiality and Conflicts of Interest

Conflict-of-interest safeguards

Operational Management shall maintain a documented conflict-of-interest process covering Governing Board members, Technical Stakeholder Committee members,

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personnel, contractors and other persons who may influence decisions concerning ClimatePal EU. Covered persons shall submit declarations upon appointment, update them whenever their circumstances change and renew them at least annually.

Conflict assessment

Operational Management shall assess declared and potential conflicts, record them in the conflict-of-interest register, ensure that conflicted persons are excluded from the relevant decision, and document recusals and replacement arrangements. The process and associated audit trail shall be reviewed regularly as part of the internal control system.

Checks and balances

ClimatePal Services shall ensure that appropriate checks and balances are maintained, including segregation of decision-making responsibilities, conflict-of-interest declarations, recusals, documented voting procedures and escalation arrangements, so that no individual stakeholder with a vested interest can exercise decisive influence over a decision.

4.8 Scheme Recognition and Accreditation Framework

Recognition and accreditation

Detailed accreditation, recognition and conformity assessment requirements applicable to appointed certification bodies are established in 1.2 and 4.1.1 of the ClimatePal EU 202 Certification Body Requirements.

CB decision authority

Each appointed certification body shall retain responsibility and authority for its technical review, certification decisions and appeals. The applicable requirements for independent review, certification decisions and appeals are established in 7.5, 7.6 and 7.13 of the ClimatePal EU 202 Certification Body Requirements.

Oversight limits

Operational Management may monitor compliance with scheme requirements and recommend measures concerning a certification body's appointment. ClimatePal Services may decide and implement such measures. Neither ClimatePal Services nor Operational Management shall direct, replace or overturn an individual certification decision or substitute for the certification body's appeal process.

Accreditation alignment

ClimatePal Services shall ensure that the ClimatePal EU scheme requirements do not contradict or exclude the applicable requirements of EN ISO/IEC 17065:2012 or the requirements applicable to the certification body's accreditation or recognition. The governance structure and allocation of responsibilities within ClimatePal EU are illustrated in Figure 1.

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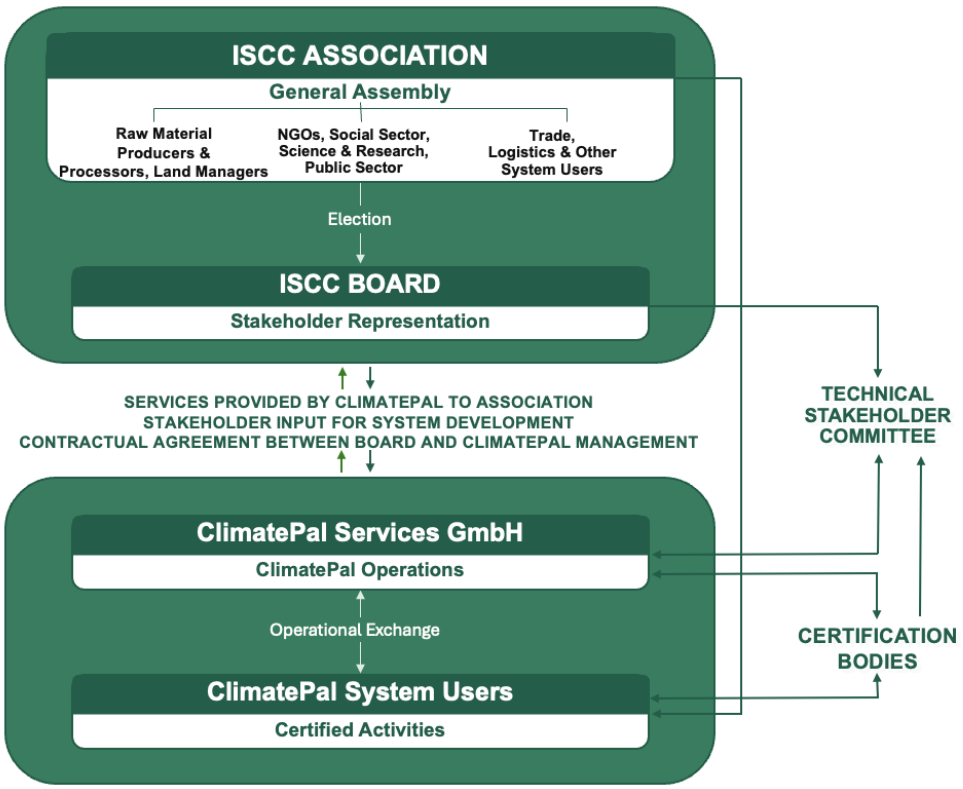


Figure 1: ClimatePal EU governance structure

5. Documentation Management, Quality and Risk Control

Scheme quality controls

ClimatePal Services shall maintain a scheme management and internal control system for ClimatePal EU covering quality and risk management. This system is distinct from the management system that each certification body shall maintain under EN ISO/IEC 17065:2012, as specified in ClimatePal EU 202 Certification Body Requirements. It shall cover document and record control, management review, internal audit, risk management, corrective action, training governance and continual improvement. The quality and risk management system supports the consistent operation, control and continual improvement of ClimatePal EU scheme owner processes.

5.1 Documentation Management System

Transparent documentation

Operational Management shall establish and maintain a documentation management system covering:

a. general scheme documents;

b. internal control of certification documents and records;

c. review of the documentation management system;

d. internal auditing and internal monitoring; and

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e. procedures for the prevention, identification and management of non-conformities.

Document responsibilities

The system shall identify document owners, reviewers and approvers and shall control both internal and external documents. Controlled documents shall identify:

a. document title;
b. document code;
c. version;
d. approval date
e. effective date; and
f. where applicable, a summary of changes.

Document approval

Documents shall be approved before issue, reviewed and re-approved after material change, available at the point of use, legible and identifiable.

Obsolete versions

Obsolete versions shall be withdrawn from use and retained only under controlled archive status.

Information access

The documents required by Article 9 and Annex IV of Commission Implementing Regulation (EU) 2025/2358 shall be made publicly and freely available. Confidential certification records, internal monitoring records and protected personal or commercially sensitive information shall remain under controlled access unless disclosure is required by law or the Commission Regulation (EU) 2024/3012, regulations and other legally binding acts adopted pursuant to it, or other applicable law.

Record retention

Documentation covered by Article 5(5) of Commission Implementing Regulation (EU) 2025/2358 shall be retained for at least five years after the end of the relevant monitoring period. Where a record is not linked to a monitoring period, Operational Management shall retain it for at least five years after closure or supersession, unless a longer legal, contractual or recognition-related period applies.

5.2 Risk Management

Scheme risk control

Operational Management shall identify, assess and manage risks that could affect the integrity, impartiality, legal capacity, technical capacity or reliable operation of the scheme. The risk register shall cover, as applicable:

a. governance conflicts;
b. certification body performance;
c. fraud and irregularities;
d. document control;

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e. regulatory change;

f. complaints;

g. registry operation;

h. information security; and

i. reliance on external service providers.

Risk review

Each material risk shall have an owner, controls, review date and escalation route. Operational Management shall review the risk register annually and when a material incident or regulatory change occurs. Risk findings shall inform internal monitoring priorities and management review. Operator-level audit risk and sampling requirements are established in ClimatePal EU 201 Certification Programme.

5.3 Internal Audit and Management Review

Independent audit

ClimatePal Services shall ensure that an internal audit of the governance and scheme-operation controls is conducted at least annually. Internal auditors shall be competent and shall not audit their own work. Findings shall be documented, assigned to responsible persons and followed through to closure.

Annual management review

The Governing Board shall conduct a management review at least annually. The management review shall include:

j. internal and external assessment results;

k. internal monitoring results;

l. certification body performance;

m. conflicts of interest;

n. complaints and appeals;

o. non-conformities;

p. fraud and irregularities;

q. stakeholder consultation results;

r. registry and information-security incidents;

s. regulatory changes;

t. status of previous actions; and

u. resource needs.

Review actions

The management review shall result in documented decisions and actions, including assigned responsibilities and deadlines. Actions shall be tracked to closure in accordance with 11.2.

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5.4 Training Governance

Auditor training

Operational Management shall establish training courses for auditors of appointed certification bodies covering the general scheme requirements and the technical areas within the certification scope. Each course shall include an examination. Operational Management shall provide appointed certification bodies with guidance on relevant changes to the regulatory framework and findings from internal monitoring that affect the certification process.

Training boundaries

ClimatePal EU training and examinations do not replace the certification body's responsibility to evaluate personnel competence and formally authorise personnel for their assigned certification functions. They also do not replace the certification body's obligation to maintain the accreditation or recognition applicable to it, as specified in 4.1.1 of the ClimatePal EU 202 Certification Body Requirements.

Auditor update training

Auditors shall complete update training before conducting audits under a materially revised methodology or scheme requirement and at any additional frequency specified in 6.1.2.6 of the ClimatePal EU 202 Certification Body Requirements. Training content shall be updated following material regulatory or methodology changes and relevant findings from internal monitoring. Detailed certification body requirements for auditor competence, authorisation, training records and refresher training frequency are specified in 6.1.2, particularly 6.1.2.6, of the ClimatePal EU 202 Certification Body Requirements.

6. Certification Body Appointment, Oversight and Internal Monitoring

6.1 Appointment and Approved Scope

CB appointment criteria

Detailed requirements applicable to certification bodies are established in ClimatePal EU 202 Certification Body Requirement and the CB Cooperation Agreement. ClimatePal Services, acting through Operational Management, shall maintain documented criteria and a consistent process for appointing certification bodies. Before appointment, Operational Management shall verify the certification body's legal status, accreditation or recognition, approved technical scope, competence, impartiality arrangements, resources, insurance or liability arrangements, cooperation commitments and ability to submit the required records and reports.

Cooperation Agreement

The appointment shall be documented in a binding Cooperation Agreement. The Cooperation Agreement shall define:

a. the approved certification scope;

b. responsibilities of ClimatePal Services and the certification body;

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c. access to audit reports, certification records and other relevant records;

d. training and competence obligations applicable under the ClimatePal EU scheme;

e. confidentiality and data protection requirements;

f. reporting and notification obligations;

g. cooperation with the European Commission, Member States and relevant accreditation or competent authorities;

h. ClimatePal EU internal monitoring and oversight rights;

i. corrective action requirements;

j. conditions for restriction or suspension of the approved scope; and

k. conditions for suspension or termination of the certification body's appointment.

Eligibility changes

The certification body shall notify Operational Management without delay of any change that could affect its eligibility or approved scope.

6.2 Internal Monitoring

Random and risk-based internal monitoring

Operational Management shall carry out internal monitoring at least annually. Where the applicable certification methodology requires re-certification or monitoring audits more frequently than annually, internal monitoring shall be carried out at least at that frequency, taking account of the scheme scope and activity risk.

Audit-report sampling

Each appointed certification body shall provide ClimatePal Services, through Operational Management, with all certifications, re-certification and monitoring audit reports in accordance with Clause 7.12.5 of ClimatePal EU 202 Certification Body Requirements. Operational Management shall review a random and risk-based sample of audit reports from each certification body. The sample shall take account of the applicable methodology, activity risk, audit results, previous findings, complaints, new auditors and other indicators of possible inconsistency or irregularity.

Review boundaries

Operational Management shall assess whether the audit evidence supports the recorded findings and conclusions and whether the audit meets the applicable ClimatePal EU requirements. This review shall not replace the certification body's independent technical review or certification decision, as specified in Clause 7.5.1 and 7.6 of ClimatePal EU 202 Certification Body Requirements.

Monitoring checks

As part of the random and risk-based internal monitoring, Operational Management shall verify:

a. whether the information and data submitted by an operator or group of operators for certification have been subject to an independent audit; and

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b. whether the certification of compliance, including the re-certification audit reports, has been carried out in an accurate, reliable and cost-effective manner.

CB meetings

Operational Management shall convene meetings with representatives of appointed certification bodies on regular basis, as required. The meetings shall provide for information exchange, practical feedback, discussion of identified risks and consideration of improvements to ClimatePal EU.

6.3 Certification Body Performance and Follow-up

Performance oversight

Operational Management shall select and apply one or more oversight measures, such as report review, witness assessment, targeted file review or additional training, in accordance with the documented risk and performance criteria of the internal monitoring procedure. Any concern shall be documented and communicated to the certification body. The certification body shall investigate the concern, identify its causes, implement corrective action within the deadline set by Operational Management and cooperate with corrective action follow-up in accordance with Clause 7.12.5 of ClimatePal EU 202 Certification Body Requirements.

Corrective-action escalation

Operational Management shall verify the effectiveness of corrective action and escalate unresolved, repeated or serious findings. Except where the mandatory exclusion required under Clause 8.2 applies, Operational Management may require additional training or increased monitoring. Findings requiring restriction of the approved scope, suspension of appointment or termination of the Cooperation Agreement shall be referred to ClimatePal Services for decision and implementation.

Former CB listing

Operational Management shall ensure that a certification body that is no longer entitled to conduct audits is listed on the ClimatePal EU website for at least 24 months after its last audit, with an indication of its status.

6.4 Fraud and Irregularities

Controls

Internal monitoring shall include controls for the timely identification, assessment, escalation and follow-up of suspected fraud and other irregularities. Operational Management shall document each case and protect the relevant evidence.

Fraud classification

Where the assessment identifies a breach of scheme or regulatory requirements, the case shall be classified and handled under the applicable non-conformity procedure. Confirmed fraud, deliberate misstatement of an activity description or falsification of GHG data shall be classified as a critical non-conformity.

Fraud response roles

Operational Management shall coordinate the case with the responsible certification body. The certification body shall apply any required certification action, while ClimatePal Services, acting through Operational Management, shall apply scheme-participation and registry measures within its authority.

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Authority concerns

Where a Member State or another competent authority raises concerns about an appointed certification body, Operational Management shall address the matter under the certification-body oversight and authority-cooperation provisions of this document.

6.5 Follow-up and Corrective Action

Corrective action follow-up

Operational Management shall track the results of internal monitoring and complaints to closure. Where necessary, it shall require operator remediation through the responsible certification body, apply sanctions concerning certification body appointment, or correct its governance structure, internal monitoring process, scheme documents, training or registry controls. Material findings and overdue actions shall be reported to the Governing Board.

7. Complaints, Appeals & Whistleblower Mechanisms

7.1 Complaints

Electronic complaints

Any natural or legal person may submit a complaint against an operator or certification body using the online complaint form made available on the ClimatePal EU website. ClimatePal Services, acting through Operational Management, shall acknowledge receipt within five working days and determine whether the complaint falls within the scope of ClimatePal EU. Operational Management shall record each complaint in the complaint register and assign it to a suitably competent internal or external person who has not been involved in the matter under review and has no actual or potential conflict of interest.

Complaint deadlines

The assigned person shall gather and verify the information needed to reach a decision, invite the relevant parties to respond, and document the outcome and required follow-up. Operational Management shall communicate the written outcome to the complainant within 60 calendar days of acknowledgement. Where the complexity of the case requires additional time, Operational Management may extend the period once by up to 30 calendar days and shall inform the complainant of the reason before the original deadline expires.

7.2 Protection of Complainants and Reporting Persons

Good-faith protection

The complaint procedure shall protect natural and legal persons who report infringements or lodge complaints in good faith in accordance with Directive (EU) 2019/1937. Operational Management shall provide a secure electronic reporting channel, restrict access to case information and protect the identity of the reporter unless disclosure is required by law. Retaliation is prohibited. Anonymous reports may be accepted where the available information allows an assessment.

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7.3 Handling and Investigations

Impartial investigation

Operational Management shall assess admissible complaints and reports impartially, obtain relevant evidence and require follow-up based on the nature, severity and potential impact of the matter on scheme integrity. Where a complaint concerns an operator, Operational Management shall coordinate with the responsible certification body. Where a complaint indicates a serious risk to scheme integrity, Operational Management may initiate targeted internal monitoring and shall refer any certificate-related issue to the responsible certification body for assessment under the ClimatePal EU 202 Certification Body Requirements. Registry measures may be applied only where the applicable conditions in Clauses 11 and 12 of the ClimatePal EU 201 Certification Programme are met, including 12.5 where erroneous or fraudulent issuance is concerned.

Certificate decisions

The certification body remains responsible for certificate-related decisions in accordance with Clauses 7.6, 7.9.2, 7.11.2, 7.11.5 and 7.13.5 of ClimatePal EU 202 Certification Body Requirements.

7.4 Appeals

Independent appeals

A person directly affected by a scheme-level decision made by ClimatePal Services or a ClimatePal EU governance body under this document may submit an appeal within 20 working days of notification. The appeal shall be reviewed by a person or panel that was not involved in the original decision and has no conflict of interest. Operational Management shall communicate the appeal decision within 60 calendar days of receipt. The same extension rule as for complaints may be used where justified.

Certification appeals

An appeal against a certification decision shall be submitted to the certification body that made the decision. ClimatePal EU shall not act as a substitute certification decision-maker. A complaint alleging that the certification body failed to follow the scheme or its appeal procedure may be submitted to ClimatePal EU and may trigger certification body oversight.

7.5 Complaint Records and Publication

Records

Operational Management shall retain the complaint register and all case records under the documentation management system. Upon request, it shall provide the European Commission or the Member State where the complaint was lodged with all documents related to the complaint and its handling. The website shall describe the complaint and appeal procedures and the possible actions that ClimatePal EU may take because of a complaint, subject to confidentiality and data protection requirements.

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8. Non-conformities and Sanction System

Non-conformity framework

ClimatePal Services shall maintain a comprehensive system for non-conformities (NCs) by operators and groups of operators. ClimatePal EU 201 Certification Programme establishes the detailed audit, notification and remediation process. Operational Management shall record decisions, actions, deadlines and effectiveness checks. Material or repeated failures shall be reported to the Governing Board and, where required, to the relevant accreditation or competent authority.

Non-conformity classes

Non-conformities shall be classified as critical, major or minor, and the corresponding minimum measures in Articles 6 and 7 of Commission Implementing Regulation (EU) 2025/2358 shall apply. The following classifications and minimum consequences apply throughout the scheme. The classifications and corresponding minimum consequences are presented in Table 2.

Table 2: Classification and minimum consequences of operator non-conformities

Classification	Definition and minimum examples	Minimum consequence
Minor	Limited impact, isolated or temporary violation that does not result in a fundamental systemic failure if not corrected.	Remediation within the period specified in the finding in accordance with ClimatePal EU 201 Clause 11.2. The period shall not exceed 12 months after notification.
Major	A potentially reversible and repeated violation that reveals systematic problems or may result in a fundamental systemic failure. This includes systematic problems with reported GHG data, such as incorrect supporting documentation for more than 10% of the individual GHG-data claims or records included in the representative audit sample, non-disclosure of participation in another certification scheme, or failure to provide information required for the audit.	No certificate at initial certification. After certification, immediate suspension. If remediation is not implemented within 90 days of notification, withdrawal of the certificate.
Critical	Fraud, irreversible non-conformity or another violation that jeopardises scheme integrity. Includes non-compliance with CRCF quality criteria or the applicable methodology, deliberate misstatement of the activity description, or falsification of GHG data.	At initial certification, the certification body shall not issue a certificate. A new application may be accepted only after the fixed period established for the applicable certification methodology in ClimatePal EU 201 Clause 11.3 has elapsed. After certification, the certification body shall immediately withdraw the certificate, and ClimatePal Services shall prevent any further issuance of

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		certified units for the affected certification.

8.1 Application and Oversight of Sanctions

Proportionate sanctions

The responsible certification body shall retain sole responsibility for certification decisions, including the granting, maintenance, suspension, restoration and withdrawal of certificates. ClimatePal Services shall not perform, replace or overturn those decisions.

Certificate sanctions

Where a non-conformity requires a certificate-related measure, ClimatePal Services, acting through Operational Management, shall notify the responsible certification body of the relevant finding and applicable requirement under the ClimatePal EU 201 Certification Programme and ClimatePal EU 202 Certification Body Requirements. The certification body shall assess the case and implement the required certification action within its independent authority.

Scheme and registry measures

ClimatePal Services shall separately apply scheme-participation, certification-body appointment and registry measures within its own authority. All notifications, remediation actions, certification decisions and status changes shall be documented and reflected in the certification registry without delay.

Previously issued units

Suspension or withdrawal of a certificate shall not by itself result in the cancellation of certified units validly issued before the relevant finding. ClimatePal Services shall restrict, cancel or require the replacement of previously issued units only where their issuance was erroneous or fraudulent or where another applicable legal or methodology requirement requires such action. No new units shall be issued where a critical non-conformity has resulted in withdrawal of the certificate or while the applicable conditions for valid issuance are not met.

8.2 Non-Conformities by Certification Bodies

CB corrective measures

Non-conformities by certification bodies shall be handled through the appointment and oversight process in Chapter 6 and, where applicable, through the certification body's internal audit, corrective action and preventive action processes in Clauses 8.6, 8.7 and 8.8 of ClimatePal EU 202 Certification Body Requirements. Measures may include corrective action, additional training, increased monitoring, restriction of scope, suspension or termination of appointment. ClimatePal EU shall preserve the certification body's responsibility for individual certification decisions while enforcing scheme participation requirements. A certification body that is no longer entitled to conduct audits shall be listed on the scheme website for at least 24 months after its last audit.

Mandatory CB exclusion

Where an appointed certification body fails or is unwilling to comply with any of the cooperation obligations established in Article 15(1)–(5) of Commission Implementing Regulation (EU) 2025/2358, ClimatePal Services shall exclude that

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certification body from conducting audits under the ClimatePal EU scheme and shall suspend or terminate its appointment as necessary to give effect to that exclusion.

9. Transparency and Reporting

9.1 Website Information

Public information

Operational Management shall make changes in the certification status of operators public without delay. Operators with withdrawn, terminated or expired certificates shall remain listed in the certification registry for at least 36 months after the date of withdrawal, termination or expiry.

Audit-report publication

Operational Management shall review each certification audit report and the corresponding certificate and make both documents publicly available in the ClimatePal EU certification registry. The operator may identify information that it considers commercially sensitive and shall provide reasons for its confidentiality claim. The certification body shall assess the claim, and Operational Management shall make the final determination on behalf of ClimatePal Services. Where publication of the full certification audit report would disclose commercially sensitive information, Operational Management shall instead publish a summary of the audit report that protects that information while retaining all information required to be made public under the applicable legislation. The minimum content of the audit-report summary is specified in Clause 12 of the ClimatePal EU 333 Audit Report Template.

Re-certification publication

Operational Management shall apply the same review and publication requirements to each re-certification audit report and the corresponding updated certificate.

Public information

ClimatePal Services, acting through Operational Management, shall make the information required by Article 9 and Annex IV of Commission Implementing Regulation (EU) 2025/2358 publicly and freely available on the ClimatePal EU website. Information shall be kept current and shall include at least:

a. scheme contact information, including address and email address;

b. the latest governance rules and procedures, with version, date and change summary;

c. the ownership and governance structure of ClimatePal EU, including the role of ClimatePal Services GmbH as legal owner and scheme operator, the governance role of the ISCC Association, and the composition, affiliations and relevant experience of the Governing Board, Operational Management and Technical Stakeholder Committee;

d. the list of current certified scheme participants, subject to applicable data protection requirements;

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e. complaint and appeal procedures and the possible actions resulting from a complaint;

f. guidelines for audits or a link to the relevant controlled document;

g. rules underlying the calculation of participation fees;

h. the annual operation report;

i. a web link to the certification registry; and

j. at least annually, the list and status of appointed certification bodies, identifying for each certification body:

    i. the national accreditation body that accredited it or the national competent authority that recognised it, as applicable; and

    ii. the national competent authority responsible for monitoring it.

Applicants and participants

Applicants whose applications have been accepted but who have not yet successfully passed the certification audit and obtained certification shall not be identified as scheme participants. Where Operational Management publishes information on such applicants, they shall be identified separately and unambiguously as applicants and shall not be included in the list of scheme participants.

9.2 Fees

Transparent fees

ClimatePal Services shall set participation fees transparently and shall make the fee calculation rules easily accessible to operators. Fees and commercial arrangements shall not compromise scheme impartiality, certification body independence or non-discriminatory access.

9.3 Annual Operation Report

Annual reporting

After ClimatePal EU has operated for at least 12 months, ClimatePal Services shall submit the annual operation report to the European Commission by 30 April each year. The report shall cover the preceding calendar year and shall be submitted and published in accordance with Regulation (EU) 2024/3012 and Article 9(3) and Annex V of Commission Implementing Regulation (EU) 2025/2358. The Governing Board shall approve the annual operation report before submission and publication. Operational Management shall retain the supporting data and records. The report shall include at least:

a. evidence of compliance with the transparency obligations under Article 9(1);

b. the market uptake of the scheme, including the number and type of certified activities (categorised by applicable methodology);

c. the amount, type and status of certified units managed by the scheme (e.g. issued, retired, expired, cancelled or allocated to a buffer), their end-use and the types of entities using certified units;

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d. activities carried out in cooperation with certification bodies to improve the overall certification process and the qualification and independence of auditors, including technical workshops and exchanges of experience and best practices;

e. an overview of the internal monitoring system and its periodic review, including oversight of certification bodies and their auditors, as well as measures to prevent, detect and follow up suspected fraud and other irregularities;

f. the number and description of any fraud cases or irregularities identified during the reporting period;

g. stakeholder engagement activities, including public consultations and other relevant consultation processes;

h. an overview of complaints received, together with any remedial measures or governance improvements resulting from internal monitoring;

i. identified cases of non-conformity involving operators or certification bodies, including action plans for resolving complaints or addressing non-conformities; and

j. the criteria and process used for the appointment of certification bodies.

10. Registry Governance and Information Security

Registry controls

ClimatePal Services is responsible for the governance and oversight of the ClimatePal Registry. ClimatePal Services shall ensure that the certification registry contains and maintains, at a minimum, all information specified in Annex III to Regulation (EU) 2024/3012, including the required information concerning operators and activities, certification documents and certified units.

Registry specification

The detailed registry data fields, formats, identifiers and allocation of responsibilities required to implement Article 12 and Annex III to Regulation (EU) 2024/3012 are established in Chapter 12 and Annex A Registry Data Specification of the ClimatePal EU 201 Certification Programme. Annex A forms a normative part of the ClimatePal EU 201 Certification Programme.

Public interoperable registry

The ClimatePal Registry shall be publicly accessible, shall use automated systems, including electronic templates, and shall be interoperable with other relevant certification registries to avoid double counting, in accordance with Article 12(3) of Regulation (EU) 2024/3012.

External registry provider

ClimatePal Services may engage an external service provider for the technical operation of the registry. ClimatePal Services shall retain responsibility for compliance with the applicable scheme and regulatory requirements.

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The registry shall maintain controls to prevent:

a. registration under ClimatePal EU of an activity that is registered under another carbon removal or soil emission reduction certification scheme;

b. issuance of certified units for an activity and certification period where another certification scheme has issued certified units for the same activity and certification period and those units have not been cancelled; and

c. multiple use of certified units.

Registry audit trail

The registry shall maintain an auditable record of relevant registry actions and status changes.

Erroneous issuance

Where erroneous or fraudulent issuance of certified units is identified, ClimatePal Services shall suspend the operator's registry account and apply the remediation measures required by Article 16(1), points (f) and (g), of Commission Implementing Regulation (EU) 2025/2358. Where relevant, excess issuance shall be addressed by cancelling the corresponding number of certified units in the operator's account or by requiring the operator to replace them with an equivalent number of certified units, followed by their immediate cancellation. All registry measures shall be documented and implemented in accordance with Chapter 12 of the ClimatePal EU 201 Certification Programme.

Registry publication

The certification audit reports and corresponding certificates of compliance, and the re-certification audit reports and corresponding updated certificates of compliance referred to in 9.1, shall be published and maintained in the ClimatePal Registry in accordance with Article 9(2) and (3) of Regulation (EU) 2024/3012.

CB non-conformities

Operational Management shall make publicly available in the ClimatePal Registry any issues of non-conformity by an appointed certification body identified and communicated by a Member State pursuant to Article 10(4) of Regulation (EU) 2024/3012.

Registry operations

Detailed requirements for registry operations, including the issuance, transfer, retirement, cancellation, expiry and correction of certified units, are established in Chapter 12 of the ClimatePal EU 201 Certification Programme.

Information security

The information-security framework for the registry shall be based on legality, transparency, proportionality and accountability and shall apply throughout the system development life cycle. It shall ensure appropriate levels of authenticity, availability, confidentiality, integrity, non-repudiation, personal data protection and professional secrecy. The information-security risk process shall define acceptance criteria for residual risks and the authority responsible for accepting those risks.

Registry security

ClimatePal Services shall maintain a documented information-security risk process for the ClimatePal Registry, including defined user roles and responsibilities, a list of

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security requirements and dependencies on external IT systems or services, an IT security plan and an IT security implementation plan. The implementation plan shall define the projects and processes needed to reduce risks to an appropriate level at proportionate cost and shall align with a recognised information-security standard.

Provider controls

Contracts with registry service providers shall define service levels, security controls, incident notification, audit and access rights, business continuity, data ownership, change management, subcontracting, termination and transition arrangements. ClimatePal Services shall review registry-provider performance and material security risks at least annually and following a material security incident or significant system change.

11. Continual Improvement and Scheme Changes

11.1 Scheme Review and Update Triggers

Annual scheme review

The Governing Board shall review the continued suitability, effectiveness and regulatory alignment of ClimatePal EU at least annually as part of the management review under Clause 5.3.

Additional review triggers

In addition to the annual review, Operational Management shall review the affected scheme documents without undue delay where:

a. Commission Regulation (EU) 2024/3012 or Commission Implementing Regulation (EU) 2025/2358 is amended, replaced or otherwise changed in a manner relevant to the scheme;

b. an applicable CRCF certification methodology is adopted, amended, replaced or withdrawn by the European Commission; or

c. another change to the applicable legal or regulatory framework affects the requirements, governance arrangements or scope of ClimatePal EU.

Document revisions

Where such a review identifies that a ClimatePal EU requirement is no longer aligned with the applicable legal framework or certification methodology, Operational Management shall revise the affected scheme documents, subject to the applicable approval requirements, through the applicable document control, approval and stakeholder consultation processes.

11.2 Corrective and Improvement Actions

Corrective actions

Operational Management shall use the results of management review under Clause 5.3, internal audits, internal monitoring, complaints and appeals, certification body oversight, stakeholder consultation, registry and information-security incidents, external assessments and regulatory developments to identify corrective actions and opportunities for improvement.

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Action documentation

Operational Management shall document each corrective or improvement action and shall assign:

a. a responsible person;

b. a deadline; and

c. the evidence required to demonstrate completion.

Action tracking

Actions shall be tracked to closure. The Governing Board shall review material actions and their effectiveness through the management-review process established in Clause 5.3.

11.3 Stakeholder Feedback and Consultation

Stakeholder feedback

Relevant stakeholder feedback shall be considered when developing or revising ClimatePal EU requirements.

Consultation for updates

Each new version or major update of the scheme's general requirements, processes or guidelines shall follow the stakeholder-consultation requirements in Clause 4.5.

11.4 Change Control

Change management

Before approving or implementing a material scheme change, Operational Management shall assess whether the change affects:

a. the scope for which recognition is sought or, following recognition, the recognised scope;

b. applicable CRCF certification methodologies;

c. governance arrangements;

d. certification body requirements;

e. registry controls; or

f. compliance with the CRCF Regulation.

Change decision

The assessment, approval decision and resulting actions shall be documented.

New methodology conditions

An additional CRCF methodology shall be incorporated into ClimatePal EU only after:

a. the relevant Union certification methodology has been adopted;

b. the necessary ClimatePal EU scheme documents have been approved; and

c. where required, the European Commission recognition decision has been extended.

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11.5 Notification of Substantial Modifications

European Commission notification

ClimatePal Services, acting through Operational Management, shall notify the European Commission without delay of any substantial modification that might affect the assessment underpinning the recognition decision.

Such modifications include:

a. changes to the certification methodologies covered by ClimatePal EU;

b. extensions of the recognised scope; and

c. changes affecting compliance with Commission Implementing Regulation (EU) 2025/2358.

11.6 Continual Improvement

Scheme improvement

Where necessary, ClimatePal Services or Operational Management, within its delegated authority, may obtain independent technical or legal advice to support scheme changes or improvement actions.

Improvement limits

Scheme improvements shall not alter the meaning of applicable legal requirements or transfer responsibility for evaluation, technical review or certification decisions from the certification body to the scheme owner.

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