ClimatePal EU 333
AUDIT REPORT

Version 1.0

ClimatePal
by ISCC



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Document Title: ClimatePal EU 333 Audit Report Template
Version 1.0
Date: 28 August 2026

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Table of Abbreviations

Abbreviation	Name
BCR	biochar carbon removal
BioCCS	biogenic emissions capture with carbon storage
CB	certification body
CCS	carbon capture and storage
CEMS	continuous emissions measurement system
CO_2	carbon dioxide
CRCF	Carbon Removal and Carbon Farming
DACCS	direct air capture with carbon storage
GHG	greenhouse gas
GWP	global warming potential
LPIS	Land Parcel Identification System
NAB	national accreditation body
NC	non-conformity
QA/QC	quality assurance / quality control
SSR	source, sink and reservoir
V/V	validation / verification

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Audit Report Completeness Check

☐ Audit type, report ID, certificate reference and certification period identified.
☐ All minimum report elements in Implementing Regulation (EU) 2025/2358, Annex III, are complete.
☐ Operator, activity, methodology, sites and geographic coordinates are identified.
☐ Activity Plan, Monitoring Plan and, where applicable, Monitoring Report versions are referenced.
☐ Audit objectives, criteria, scope, assurance, risk assessment, sampling and limitations are documented.
☐ Mandatory on-site work and any remote audit activities are clearly distinguished.
☐ Certification body accreditation or recognition, audit-team competence and independence are evidenced.
☐ Compliance with Regulation (EU) 2024/3012, Articles 4–7, and the applicable methodology is concluded.
☐ Expected or verified quantities, materiality, uncertainty and any conservative deductions are recorded.
☐ Storage, liability, monitoring, reversals, sustainability and co-benefits are assessed as applicable.
☐ Non-conformities are classified, regulatory consequences applied and corrective-action deadlines set.
☐ Technical review and the certification decision are separately documented.
☐ Certificate-of-compliance data and the public summary have been cross-checked.
☐ Evidence index, confidentiality assessment and authorised signatures are complete.

Regulatory Basis Used for this Template

Instrument	Role in this template
Regulation (EU) 2024/3012	Article 9 audit cycle, independent auditing, report/publication requirements and Annex II certificate-of-compliance content.
Commission Implementing Regulation (EU) 2025/2358	Articles 3, 6, 7 and 10–13; mandatory report content in Annex III; audit process, assurance, competence, accreditation and consequences of non-conformity.
Commission Delegated Regulation (EU) 2026/285	Methodology-specific audit evidence for DACCS, BioCCS and BIOCHAR, including annual certification periods, materiality, uncertainty, monitoring, storage and laboratory requirements.
Applicable activity-specific delegated methodology	Eligibility, quantification, activity and monitoring periods, additionality, storage/liability, sustainability and reporting requirements.
Recognised certification scheme and ClimatePal scheme documents	Audit programme, sampling, findings, report approval, certification decision, registry and publication procedures.

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1. Audit Report Identification and Executive Summary

1.1. Report Control and Audit Type

Audit report title	*[activity / operator / audit type]*
ClimatePal report ID	*[unique report identifier]*
Application / operator ID	*[scheme identifier]*
Certificate number / code	*[existing or proposed unique certificate reference]*
Report version and issue date	*[version / DD Month YYYY]*
Audit type	☐ Certification audit (validation) ☐ Re-certification audit (verification) ☐ Monitoring audit ☐ Follow-up / closure audit
Combined audit	☐ No ☐ Certification audit and first re-certification audit conducted together at the operator's request, where permitted
CRCF activity category	☐ Permanent carbon removal
Activity subtype	☐ DACCS ☐ BioCCS ☐ Biochar
Applicable methodology	*[full legal title, methodology code, version, date and relevant sections]*
Certification scheme	ClimatePal EU — *[recognition decision / scheme version / audit procedure references]*
Certification / monitoring period assessed	*[start – end]*
Language of audit and report	*[language; translated evidence controls where applicable]*

1.2. Operator and Activity Identification

Legal name of operator	*[registered legal name]*
Registered address	*[address]*
Company / registration number	*[number]*
Primary contact	*[name, function, email, telephone]*
Activity / project name	*[unique activity name]*
Geographic location(s)	*[Member State, locality, longitude/latitude; Evidence ID for polygons/site list]*
Certification scope	*[processes, facilities, parcels, value-chain stages, gases, carbon pools and exclusions]*
Activity Plan reference	*[document ID, version and date]*
Monitoring Plan reference	*[document ID, version and date]*

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Monitoring Report reference	*[document ID, version and reporting period / N/A for certification audit]*

1.3. Executive Audit Conclusion

Audit objective	*[validation of planned activity / verification of generated benefit / monitoring of stored carbon and reversals]*
Overall conclusion	☐ Conforms ☐ Conforms subject to closure of minor NCs ☐ Does not conform ☐ Conclusion qualified — see limitations
Certification recommendation	☐ Grant ☐ Renew / update ☐ Maintain ☐ Suspend ☐ Withdraw ☐ Do not grant ☐ No unit issuance
Expected / verified net benefit	*[value, unit, type and period]*
Recommended certified units	*[quantity, type, validity and period / N/A]*
Critical NCs	*[number / references]*
Major NCs	*[number / references]*
Minor NCs	*[number / references]*
Material limitations / qualifications	*[none or concise statement]*
Lead auditor	*[name, date and signature reference]*

1.4. Public Summary and Confidentiality

Information block	Public / confidential	Reason / legal basis	Public-summary reference
Operator and activity identification	☐ Public ☐ Redacted	*[basis]*	*[section / file]*
Location and boundary information	☐ Public ☐ Redacted	*[basis]*	*[section / file]*
Quantified results and certificate status	☐ Public ☐ Redacted	*[basis]*	*[section / file]*
Findings and corrective-action status	☐ Public ☐ Redacted	*[basis]*	*[section / file]*
Commercial, personal or security-sensitive evidence	☐ Public ☐ Confidential	*[basis]*	*[confidential annex]*

Public summary prepared	☐ Yes — Section 12 ☐ No — explain
Operator confidentiality claims reviewed	☐ Yes ☐ No / N/A

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Full report / summary publication route	*[Operational Management review, redaction and publication reference]*

2. Certification Body and Audit Team

2.1. Certification Body Identification, Appointment and Accreditation

Field	Details	Evidence / verification
Certification body name and address	*[name / address / logo reference]*	*[E-ID]*
Appointment by ClimatePal Services GmbH for ClimatePal EU	*[appointment/scope reference and date]*	*[E-ID]*
National accreditation body / recognition authority	*[name and country]*	*[E-ID]*
Accreditation / recognition number	*[number]*	*[E-ID]*
Applicable accreditation standards	EN ISO/IEC 17065; where verification is conducted, EN ISO/IEC 17029 and EN ISO 14065	*[E-ID; applicable standards and scope verified]*
CRCF accreditation / recognition scope	*[activity categories, certification methodologies, countries, limitations]*	*[E-ID; CRCF scope confirmed]*
Accreditation / recognition date and validity	*[date / valid until]*	*[E-ID; validity confirmed on the audit report issue date]*
Insurance / liability cover	*[reference where required by scheme/accreditation]*	*[E-ID]*

"E-ID" means the identifier of the supporting evidence listed in Section 13. The Evidence/verification column shall identify both the relevant E-ID and the result of the certification body's verification.

2.2. Audit Team Composition and Competence

Role	Name / employer	Assigned scope	Relevant competence and experience	Audit days	Personnel authorisation / evidence
Lead auditor	*[name / entity]*	*[scope]*	*[CRCF, GHG, audit leadership, sector]*	*[on-site / remote]*	*[E-ID]*
GHG quantification auditor	*[name / entity]*	*[scope]*	*[LCA, metering, calculations, uncertainty]*	*[days]*	*[E-ID]*
Methodology / sector expert	*[name / entity]*	*[scope]*	*[technology / product]*	*[days]*	*[E-ID]*
Storage / CCS expert	*[name / entity / N/A]*	*[scope]*	*[Directive 2009/31/EC, transport, storage]*	*[days]*	*[E-ID]*
Technical expert / laboratory specialist	*[name / entity / N/A]*	*[scope]*	*[analytical method / instrumentation]*	*[days]*	*[E-ID]*
Trainee / observer	*[name / entity / N/A]*	*[scope]*	*[supervision and role limits]*	*[days]*	*[E-ID]*

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Team competence conclusion	☐ Competent for the full scope ☐ Additional expert required ☐ Scope restricted
Minimum experience checks	*[two years' LCA/equivalent experience, GHG audit experience, sector experience and any methodology-specific competence]*
Competence gaps / safeguards	*[none or controls]*

2.3. Independence, Impartiality and Conflict-of-Interest Assessment

Potential threat	Assessment	Safeguard / evidence	Conclusion
Financial, legal, employment or ownership relationship with operator	*[assessment]*	*[safeguard / E-ID]*	☐ Acceptable ☐ Not acceptable
Consultancy to the same operator during the preceding three years	*[none / details]*	*[review]*	☐ Compliant ☐ Conflict
Previous validation, verification, audit or decision role	*[details]*	*[self-review control]*	☐ Acceptable ☐ Not acceptable
Personal relationships, gifts, hospitality or intimidation threats	*[assessment]*	*[safeguard]*	☐ Acceptable ☐ Not acceptable
Commercial pressure, contingent fees or outcome-linked remuneration	*[assessment]*	*[safeguard]*	☐ Acceptable ☐ Not acceptable
Use of external technical experts	*[assessment]*	*[confidentiality / impartiality agreement]*	☐ Acceptable ☐ Not acceptable

Independence declaration(s)	*[E-ID and date]*
Impartiality review performed by	*[name / function / date]*
Final conclusion	☐ No unacceptable threat identified ☐ Safeguards applied ☐ Team member replaced / scope changed

2.4. Technical Reviewer and Certification Decision-Maker

Function	Name	Competence / authorisation	Independence from audit work	Date
Technical reviewer	*[name]*	*[scope / authorisation]*	*[confirmed]*	*[date]*
Certification decision-maker	*[name]*	*[scope / authorisation]*	*[confirmed]*	*[date]*

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Function	Name	Competence / authorisation	Independence from audit work	Date
Additional subject-matter reviewer	*[name / N/A]*	*[scope]*	*[confirmed]*	*[date]*

3. Audit Planning and Execution

3.1. Pre-Audit Submissions and Readiness Review

Required input	Document ID / version / date	Received	Readiness conclusion / action
Activity Plan	*[ID]*	*[date]*	☐ Complete ☐ Update required
Monitoring Plan	*[ID]*	*[date]*	☐ Complete ☐ Update required
Monitoring Report (re-certification/monitoring audit)	*[ID / N/A]*	*[date]*	☐ Complete ☐ Update required
Previous audit report and certificate of compliance	*[ID / N/A]*	*[date]*	☐ Reviewed ☐ Missing
Change log / revised plans	*[ID / N/A]*	*[date]*	☐ Reviewed ☐ Missing
Quantification workbook / model and data extract	*[ID]*	*[date]*	☐ Tested ☐ Update required
Site, parcel, value-chain	*[ID]*	*[date]*	☐ Complete ☐ Update required
Permits, licences and legal-compliance register	*[ID]*	*[date]*	☐ Complete ☐ Update required
Prior scheme participation and registry records	*[ID]*	*[date]*	☐ Complete ☐ Update required
Complaints, incidents, reversals and corrective actions	*[ID / N/A]*	*[date]*	☐ Reviewed ☐ Missing

3.2. Audit Objectives, Criteria, Scope and Assurance

Audit objective(s)	*[planned-activity validation / generated-benefit verification / stored-carbon and reversal monitoring]*
Normative criteria hierarchy	*[Regulation (EU) 2024/3012; applicable delegated/implementing regulations; recognised scheme rules; applicable methodology; permits and contractual requirements]*
Organisational scope	*[operator and value-chain entities]*
Physical / geographic scope	*[facilities, parcels, transport segments, storage/application sites and coordinates]*
Technical scope	*[processes, practices, carbon pools, SSRs, gases, products and data systems]*
Temporal scope	*[activity / certification / monitoring period]*

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Excluded scope and justification	*[none or explicit exclusions]*
Level of assurance	*[scheme-defined level; certification audit shall at least provide reasonable assurance of the effectiveness of internal processes]*
Materiality / performance threshold	*[methodology / scheme threshold and qualitative considerations]*
Audit conclusion form	*[unmodified / qualified / adverse / unable to conclude, as defined by scheme]*

3.3. Risk Assessment for Material Misstatement and Non-Compliance

Risk ID	Area / assertion	Risk description	Likelihood / impact	Control reliance	Planned audit response
AR-01	Eligibility / legal status	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-02	Boundary / completeness	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-03	Data integrity / cut-off	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-04	Baseline / additionality	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-05	Emission factors / models / uncertainty	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-06	Chain of custody / double counting	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-07	Storage / reversal / liability	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-08	Sustainability / feedstock / co-benefits	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*
AR-10	Fraud / management override	*[risk]*	*[L/M/H]*	*[assessment]*	*[procedure/sample]*

Overall risk rating	☐ Low ☐ Medium ☐ High
Fraud-risk response	*[unannounced test, external confirmation, original-record inspection, registry cross-check, 14C test or other]*
Changes to audit plan after fieldwork began	*[none or change reference and rationale]*

3.4. Audit Plan, Sites, Duration and Remote Activities

Date	Site / entity	On-site / remote	Audit activity	Team member(s)	Duration

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Date	Site / entity	On-site / remote	Audit activity	Team member(s)	Duration
[date]	*[site]*	☐ On-site ☐ Remote	*[opening meeting / tour / interviews / data testing]*	*[names]*	*[hours]*
[date]	*[site / value-chain entity]*	☐ On-site ☐ Remote	*[activity]*	*[names]*	*[hours]*
[date]	*[site / value-chain entity]*	☐ On-site ☐ Remote	*[activity]*	*[names]*	*[hours]*
[date]	*[technical review / follow-up]*	☐ On-site ☐ Remote	*[activity]*	*[names]*	*[hours]*

Total on-site audit duration	*[auditor-days / hours]*
Total remote audit duration	*[auditor-days / hours]*
Opening meeting	*[date, attendees and minutes reference]*
Closing meeting	*[date, attendees and minutes reference]*
Remote-audit technology and controls	*[platform, identity, live evidence, recording prohibition/consent, data security and limitations]*

3.5. Sampling Strategy and Selection

Population / dataset	Population size	Sample size	Risk-based selection	Random selection	Basis / rationale
Sites / facilities / parcels	*[N / area]*	*[n / area]*	*[items]*	*[items]*	*[basis]*
Meter / operating records	*[N]*	*[n]*	*[periods]*	*[periods]*	*[basis]*
Material / feedstock / biochar batches	*[N]*	*[n]*	*[batches]*	*[batches]*	*[basis]*
Laboratory results	*[N]*	*[n]*	*[tests]*	*[tests]*	*[basis]*
Invoices / transport / storage records	*[N]*	*[n]*	*[records]*	*[records]*	*[basis]*
Sustainability evidence / suppliers	*[N]*	*[n]*	*[items]*	*[items]*	*[basis]*

3.6. Evidence Gathering and Audit Trail

Test ID	Requirement / assertion	Procedure performed	Population / sample	Evidence and result	Conclusion / finding

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Test ID	Requirement / assertion	Procedure performed	Population / sample	Evidence and result	Conclusion / finding
T-001	*[criterion]*	*[inspection / observation / inquiry / recalculation / confirmation]*	*[population / sample]*	*[E-ID and result]*	☐ Pass ☐ Finding [ID]
T-002	*[criterion]*	*[procedure]*	*[population / sample]*	*[E-ID and result]*	☐ Pass ☐ Finding [ID]
T-003	*[criterion]*	*[procedure]*	*[population / sample]*	*[E-ID and result]*	☐ Pass ☐ Finding [ID]
T-004	*[criterion]*	*[procedure]*	*[population / sample]*	*[E-ID and result]*	☐ Pass ☐ Finding [ID]
T-005	*[criterion]*	*[procedure]*	*[population / sample]*	*[E-ID and result]*	☐ Pass ☐ Finding [ID]

3.7. Missing Information, Revisions and Audit Limitations

Issue ID	Missing / inconsistent item	Request and response	Revised claim / calculation	Effect on conclusion
L-01	*[item]*	*[request date / response / E-ID]*	*[old → revised / N/A]*	*[none / qualification / finding]*
L-02	*[item]*	*[request date / response / E-ID]*	*[old → revised / N/A]*	*[effect]*
L-03	*[item]*	*[request date / response / E-ID]*	*[old → revised / N/A]*	*[effect]*

Scope limitation	*[none or description]*
Use of estimates / default values	*[methodology basis and conservative treatment]*
Unresolved evidence gap	*[none or effect]*
Ability to conclude	☐ Unaffected ☐ Qualified ☐ Adverse ☐ Unable to conclude

3.8. Stakeholder Consultation, Complaints and External Information

Source / stakeholder	Issue raised	Method / date	Audit response	Finding / conclusion
[stakeholder / authority / complainant / N/A]	*[issue]*	*[interview / written / register search]*	*[test performed]*	*[result]*
[source]	*[issue]*	*[method / date]*	*[response]*	*[result]*

4. Operator Management, Control Systems and Auditability

4.1. Organisation, Ownership and Operational Control

Control area	Design assessment	Implementation test	Evidence	Conclusion
Legal ownership / operational control of the activity	*[assessment]*	*[test]*	*[E-ID]*	☐ Effective ☐ Deficient
Roles, responsibilities and authorisations	*[assessment]*	*[test]*	*[E-ID]*	☐ Effective ☐ Deficient
Value-chain contracts and data rights	*[assessment]*	*[test]*	*[E-ID]*	☐ Effective ☐ Deficient

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Control area	Design assessment	Implementation test	Evidence	Conclusion
Change management and notification to scheme/CB	*[assessment]*	*[test]*	*[E-ID]*	☐ Effective ☐ Deficient
Corrective action, incidents and complaints	*[assessment]*	*[test]*	*[E-ID]*	☐ Effective ☐ Deficient

4.2. Applicable Law, Permits and Regulatory Compliance

Requirement / permit	Authority	Scope / site	Validity / status	Audit test	Conclusion
[law / permit / consent]	*[authority]*	*[site/process]*	*[valid / pending / expiry]*	*[inspection / confirmation]*	☐ Compliant ☐ Finding
[requirement]	*[authority]*	*[scope]*	*[status]*	*[test]*	☐ Compliant ☐ Finding
[requirement]	*[authority]*	*[scope]*	*[status]*	*[test]*	☐ Compliant ☐ Finding

☐ The certified activity does not use CRCF certification as a substitute for any statutory permit or legal obligation.

☐ Pending permits and their effect on eligibility, start date, operation or certification are clearly stated.

☐ Breaches, enforcement actions and material incidents during the assessed period have been disclosed and evaluated.

4.3. Documentation Management and Record Retention

Control	Procedure / system	Test performed	Result / evidence
Document approval, versioning and change history	*[system]*	*[sample]*	*[E-ID / result]*
Original-source data and audit-trail preservation	*[system]*	*[sample]*	*[E-ID / result]*
Access control, backups and recovery	*[system]*	*[sample]*	*[E-ID / result]*
Retention at least five years after the end of the monitoring period, or longer where national law requires	*[policy]*	*[sample]*	*[E-ID / result]*
Availability to the certification body and scheme	*[procedure]*	*[test]*	*[E-ID / result]*
Confidentiality and personal-data controls	*[procedure]*	*[test]*	*[E-ID / result]*

4.4. Data Flow, Calculation Systems and QA/QC

Data-flow stage	Source / owner	System / transformation	Key control	Test and result
Primary measurement / field observation	*[source]*	*[system]*	*[control]*	*[test / E-ID]*
Data transfer / manual entry / interface	*[owner]*	*[system]*	*[control]*	*[test / E-ID]*

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Data-flow stage	Source / owner	System / transformation	Key control	Test and result
Aggregation / conversion / allocation	*[owner]*	*[workbook/model]*	*[control]*	*[test / E-ID]*
Emission-factor / model input maintenance	*[owner]*	*[source/version]*	*[control]*	*[test / E-ID]*
Monitoring Report generation and approval	*[owner]*	*[system]*	*[control]*	*[test / E-ID]*
Registry / certificate / unit interface	*[owner]*	*[system]*	*[control]*	*[test / E-ID]*

Calculation file integrity	☐ Version controlled ☐ Formula cells protected ☐ Independent review ☐ Change log complete
Data anomalies / outliers	*[tests, exceptions and resolution]*
Manual overrides	*[none or authorised overrides and audit trail]*
Overall data-control conclusion	☐ Effective ☐ Effective with minor deficiencies ☐ Ineffective

4.5. Measurement Equipment, Calibration and Laboratories

Equipment / test	ID / parameter	Range / accuracy	Calibration / accreditation status	Audit test	Conclusion
[meter / sensor / sampling device]	*[ID / parameter]*	*[range / uncertainty]*	*[certificate / due date]*	*[test]*	☐ Accept ☐ Finding
[laboratory / analytical method]	*[method / analyte]*	*[LOD / uncertainty]*	*[EN ISO/IEC 17025 scope / equivalence]*	*[test]*	☐ Accept ☐ Finding
[equipment / method]	*[ID]*	*[specification]*	*[status]*	*[test]*	☐ Accept ☐ Finding

4.6. Prior Certification Schemes, Double Counting and Allocation

Control / disclosure	Operator statement	Independent cross-check	Conclusion
Current and previous scheme participation, including legal predecessors	*[schemes / dates / none]*	*[registry / scheme exchange]*	☐ Complete ☐ Finding
Current registration of the activity under another carbon removal or soil emission reduction certification scheme	*[schemes / registration ID / none]*	*[registry / scheme exchange]*	☐ Not registered elsewhere ☐ Finding
Last two re-certification reports where required	*[E-ID / N/A]*	*[review]*	☐ Complete ☐ Finding
Suspension, withdrawal or termination in the preceding five years	*[details / none]*	*[confirmation]*	☐ Complete ☐ Finding

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Control / disclosure	Operator statement	Independent cross-check	Conclusion
Certified units issued under another certification scheme for the same activity and certification period	*[details / none]*	*[registry / contracts]*	☐ No uncancelled units identified ☐ Finding
Allocation or split streams	*[method]*	*[recalculation]*	☐ Accept ☐ Finding
Retirement / cancellation / beneficiary controls	*[system]*	*[registry test]*	☐ Effective ☐ Finding

5. Certification Audit Assessment - Validation

Use of this section. Complete for the initial certification audit before implementation. The audit validates whether the planned activity, Activity Plan and Monitoring Plan can comply with the CRCF quality criteria and whether the expected net benefit is correctly quantified. Where the first re-certification audit is conducted at the same time, also complete Section 6.

5.1. Activity Plan and Monitoring Plan Conformity

Plan element	Applicable requirement	Assessment and evidence	Status
Operator, activity and methodology identification	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Georeferenced boundary, sites, infrastructure and value chain	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Eligibility and legal compliance	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Quantification boundary, SSR inventory, baseline and equations	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Expected total removals / emissions, associated GHG and net benefit	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Additionality and funding	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Storage, monitoring and liability	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Sustainability and claimed co-benefits	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Monitoring parameters, frequency, methods, QA/QC and records	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding
Open monitoring aspects and closure plan	*[requirement]*	*[assessment / E-ID]*	☐ Pass ☐ Finding

5.2. Eligibility and Activity Start

Eligibility criterion	Operator demonstration	Audit procedure / evidence	Conclusion
[methodology criterion 1]	*[demonstration]*	*[procedure / E-ID]*	☐ Pass ☐ Fail ☐ N/A
[methodology criterion 2]	*[demonstration]*	*[procedure / E-ID]*	☐ Pass ☐ Fail ☐ N/A
[methodology criterion 3]	*[demonstration]*	*[procedure / E-ID]*	☐ Pass ☐ Fail ☐ N/A
[methodology criterion 4]	*[demonstration]*	*[procedure / E-ID]*	☐ Pass ☐ Fail ☐ N/A

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Eligibility criterion	Operator demonstration	Audit procedure / evidence	Conclusion
Activity start / start-of-works condition	*[date / status]*	*[objective evidence]*	☐ Pass ☐ Fail ☐ N/A

Eligibility conclusion	☐ Eligible ☐ Not eligible ☐ Conditional — identify required closure before certification
Pre-activity / existing conditions verified	*[summary and E-ID]*
Eligibility uncertainty	*[none or treatment]*

5.3. Activity Boundary, Sites and Value-Chain Entities

Boundary / entity ID	Location / coordinates	Function / stage	Ownership / contract	Audit evidence	Included?
B/V-01	*[coordinates]*	*[facility / parcel / transport / storage / application]*	*[entity / contract]*	*[E-ID]*	☐ Yes ☐ No
B/V-02	*[coordinates]*	*[function]*	*[entity / contract]*	*[E-ID]*	☐ Yes ☐ No
B/V-03	*[coordinates]*	*[function]*	*[entity / contract]*	*[E-ID]*	☐ Yes ☐ No
B/V-04	*[coordinates]*	*[function]*	*[entity / contract]*	*[E-ID]*	☐ Yes ☐ No

Boundary completeness conclusion	☐ Complete ☐ Exclusions justified ☐ Finding
Mapping / coordinate system	*[CRS, scale, precision and E-ID]*
Material interface risks	*[none or controls]*

5.4. Quantification Design, Baseline and Expected Net Benefit

Component	Methodology requirement / equation	Operator result	Auditor recalculation	Conclusion
Baseline carbon removals	*[section / equation]*	*[value]*	*[value]*	☐ Agree ☐ Finding
Methodology total removal, CRtotal (signed, including FC where required by the applicable equation)	*[section / equation]*	*[value]*	*[value]*	☐ Agree ☐ Finding
Increase in direct and indirect associated GHG emissions	*[section / equation]*	*[value]*	*[value]*	☐ Agree ☐ Finding

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Component	Methodology requirement / equation	Operator result	Auditor recalculation	Conclusion
Expected net carbon removal	*[section / equation]*	*[value]*	*[value]*	☐ Agree ☐ Finding
Methodology-specific deductions / buffers	*[section]*	*[value]*	*[value]*	☐ Agree ☐ Finding

SSR ID	Source / sink / reservoir and stage	Gas	Included / excluded	Method / data source	Materiality / rationale
SSR-01	*[description]*	CO_2	☐ Included ☐ Excluded	*[method]*	*[rationale]*
SSR-02	*[description]*	CH_4	☐ Included ☐ Excluded	*[method]*	*[rationale]*
SSR-03	*[description]*	N_2O	☐ Included ☐ Excluded	*[method]*	*[rationale]*
SSR-04	*[description]*	*[gas]*	☐ Included ☐ Excluded	*[method]*	*[rationale]*

Expected result recommended for certificate	*[value, unit, type and period]*
Quantification model / workbook	*[E-ID, version and checksum]*
Conservative treatment	*[defaults, exclusions, deductions and rationale]*

5.5. Materiality and Uncertainty - Planned Activity

Source / parameter	Potential magnitude	Assessment method	Uncertainty / distribution	Treatment
[source / parameter]	*[% / tCO_2e]*	*[method]*	*[estimate / 95% CI]*	*[include / deduction / default]*
[source / parameter]	*[magnitude]*	*[method]*	*[uncertainty]*	*[treatment]*
[source / parameter]	*[magnitude]*	*[method]*	*[uncertainty]*	*[treatment]*

Methodology materiality threshold	*[threshold and section]*
Overall expected quantification uncertainty	*[value / confidence interval]*
F_C adjustment not already incorporated in CR_{total} (enter 0 where already included)	*[factor / deduction / N/A]*
Conclusion	☐ Compliant ☐ Revision required ☐ Finding

5.6. Additionality and Funding

Assessment area	Requirement	Evidence / audit procedure	Conclusion
Applicable additionality route / baseline	*[standardised or activity-specific rule]*	*[methodology / E-ID]*	☐ Pass ☐ Fail

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Assessment area	Requirement	Evidence / audit procedure	Conclusion
Legal additionality / statutory requirements	*[requirement]*	*[legal review]*	☐ Pass ☐ Fail ☐ N/A
Financial additionality / incentive effect	*[requirement]*	*[financial evidence / recalculation]*	☐ Pass ☐ Fail ☐ N/A
Start-of-works / timing test	*[requirement]*	*[evidence]*	☐ Pass ☐ Fail ☐ N/A
Public and private funding disclosure	*[requirement]*	*[funding register / confirmations]*	☐ Complete ☐ Finding
Overcompensation / funding-gap treatment	*[requirement]*	*[assessment]*	☐ Pass ☐ Fail ☐ N/A

Additionality conclusion	☐ Additional ☐ Not additional ☐ Cannot conclude
Funding sources verified	*[summary and E-ID]*
Expected CRCF unit revenue assumption	*[assumption / N/A]*

5.7. Storage, Monitoring Plan and Liability

Criterion	Planned arrangement	Audit evidence / test	Conclusion
Storage pathway / reservoir / carbon pool	*[arrangement]*	*[test / E-ID]*	☐ Pass ☐ Finding
Monitoring period and end condition	*[period / trigger]*	*[methodology cross-check]*	☐ Pass ☐ Finding
Reversal / leakage risk assessment	*[risk controls]*	*[test / E-ID]*	☐ Pass ☐ Finding
Monitoring parameters, frequency and responsibilities	*[plan]*	*[test / E-ID]*	☐ Pass ☐ Finding
Liable natural or legal person	*[entity]*	*[contract / legal basis]*	☐ Pass ☐ Finding
Liability mechanism / contribution / insurance / buffer	*[mechanism]*	*[test / E-ID]*	☐ Pass ☐ Finding
Notification, quantification and remedy for reversals	*[procedure]*	*[test / E-ID]*	☐ Pass ☐ Finding

5.8. Sustainability and Co-Benefits - Planned Activity

Objective / methodology criterion	Operator demonstration	Audit procedure / evidence	Status
Climate change mitigation beyond certified benefit	*[demonstration / N/A]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Climate change adaptation	*[demonstration / N/A]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Water and marine resources	*[demonstration / N/A]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Circular economy / sustainable material use	*[demonstration / N/A]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Pollution prevention and control	*[demonstration / N/A]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Biodiversity, ecosystems and soil health	*[demonstration / N/A]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding

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Objective / methodology criterion	Operator demonstration	Audit procedure / evidence	Status
Positive sustainability co-benefits claimed	*[indicator / expected result]*	*[evidence / monitoring method]*	☐ Supported ☐ Not supported

5.9. Certification-Audit Conclusion

Compliance with CRCF quality criteria and methodology	☐ Demonstrated ☐ Not demonstrated ☐ Subject to minor-NC closure
Expected net benefit correctly stated	☐ Yes ☐ No — revised value: [value]
Activity Plan accepted	☐ Yes ☐ Revision required
Monitoring Plan accepted	☐ Yes ☐ Revision required / conditional closure plan
Recommendation	☐ Grant certificate ☐ Do not grant certificate ☐ Defer pending additional evidence
Conditions / findings	*[references and deadlines]*

6. Re-Certification Audit Assessment — Verification

Use of this section. Complete for each re-certification audit. The Monitoring Report is the principal quantified statement subject to verification.

6.1. Monitoring Report Identification and Completeness

Monitoring Report title / ID / version	*[reference]*
Reporting / certification period	*[start – end]*
Date submitted to certification body	*[date]*
Prepared / approved by	*[names and functions]*
Activity Plan / Monitoring Plan versions applied	*[references]*
Previous certificate and audit report	*[references]*
Completeness status	☐ Complete ☐ Revised during audit ☐ Incomplete — finding [ID]

Required Monitoring Report element	Reported value / reference	Audit test	Status
Net carbon removal	*[value / section]*	*[recalculation]*	☐ Verified ☐ Finding
Methodology total removal, CRtotal (signed, including FC where required by the applicable equation)	*[value / section]*	*[recalculation]*	☐ Verified ☐ Finding
Associated direct and indirect GHG emissions	*[value / section]*	*[recalculation]*	☐ Verified ☐ Finding

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Required Monitoring Report element	Reported value / reference	Audit test	Status
All methodology parameters and monitoring data	*[section / dataset]*	*[sample / completeness]*	☐ Verified ☐ Finding
Storage, liability and reversal information	*[section]*	*[test]*	☐ Verified ☐ Finding
Sustainability and co-benefit information	*[section]*	*[test]*	☐ Verified ☐ Finding
Funding and methodology-specific disclosures	*[section]*	*[test]*	☐ Verified ☐ Finding

6.2. Changes Since Certification / Previous Re-Certification

Change ID	Date	Affected scope / plan	Description and reason	Operator assessment	Auditor conclusion
CH-01	*[date]*	*[scope]*	*[change]*	*[impact]*	☐ Accept ☐ Finding
CH-02	*[date]*	*[scope]*	*[change]*	*[impact]*	☐ Accept ☐ Finding
CH-03	*[date]*	*[scope]*	*[change]*	*[impact]*	☐ Accept ☐ Finding

☐ Changes to eligibility, methodology, activity boundary, sites or value-chain entities were assessed.
☐ Changes to technology, capacity, practices, quantification, baseline, factors or data systems were assessed.
☐ Changes to funding, additionality, storage, monitoring, liability, sustainability were assessed.
☐ Required prior notification or approval was obtained and reflected in revised plans.

6.3. Verification of Activity Data and Calculations

Parameter / dataset	Reported	Auditor test / recalculation	Verified	Difference	Treatment
[parameter]	*[value]*	*[procedure / E-ID]*	*[value]*	*[value / %]*	*[none / correction / finding]*
[parameter]	*[value]*	*[procedure / E-ID]*	*[value]*	*[difference]*	*[treatment]*
[parameter]	*[value]*	*[procedure / E-ID]*	*[value]*	*[difference]*	*[treatment]*
[parameter]	*[value]*	*[procedure / E-ID]*	*[value]*	*[difference]*	*[treatment]*
[parameter]	*[value]*	*[procedure / E-ID]*	*[value]*	*[difference]*	*[treatment]*

6.4. Verified Quantified Result

Quantified component	Operator reported	Audit adjustment	Verified result	Unit / period	Evidence
Baseline carbon removals	*[value]*	*[value]*	*[value]*	*[unit / period]*	*[E-ID]*

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Quantified component	Operator reported	Audit adjustment	Verified result	Unit / period	Evidence
Methodology total removal, CRtotal (signed, including FC where required by the applicable equation)	*[value]*	*[value]*	*[value]*	*[unit / period]*	*[E-ID]*
Increase in direct and indirect associated GHG emissions	*[value]*	*[value]*	*[value]*	*[unit / period]*	*[E-ID]*
Net carbon removal	*[value]*	*[value]*	*[value]*	*[unit / period]*	*[E-ID]*
F_C adjustment not already incorporated in CR_{total} (enter 0 where already included)	*[value]*	*[value]*	*[value]*	*[unit / period]*	*[E-ID]*
Final verified net benefit	*[value]*	*[value]*	*[value]*	*[unit / period]*	*[E-ID]*

Provide a separate verified breakdown by GHG, source, sink, reservoir, carbon pool, site and methodology-required component in the calculation evidence.

Application of F_C: The conservatism factor FC shall be applied once only. Where F_C is already incorporated in CRtotal under the applicable methodology equation, no additional F_C adjustment shall be made in Sections 5.5, 6.4, 6.9 or 8.1.

6.5. Materiality, Uncertainty and Conservative Treatment

Item	Reported assessment	Auditor assessment	Adjustment / factor	Conclusion
Material sources / excluded sources	*[assessment]*	*[assessment]*	*[adjustment]*	☐ Accept ☐ Finding
Measurement uncertainty	*[value]*	*[value / 95% CI]*	*[factor / deduction]*	☐ Accept ☐ Finding
Model / sampling / factor uncertainty	*[value]*	*[value]*	*[treatment]*	☐ Accept ☐ Finding
Qualitative materiality / compliance risk	*[assessment]*	*[assessment]*	*[treatment]*	☐ Accept ☐ Finding
Aggregate residual misstatement	*[value]*	*[value]*	*[treatment]*	☐ Below threshold ☐ Above

6.6. Continued Additionality, Funding and Legal Compliance

Area	Change / evidence during period	Audit test	Conclusion
Applicable legal obligations	*[change / none]*	*[legal / permit review]*	☐ Compliant ☐ Finding
Additionality conditions	*[change / none]*	*[test]*	☐ Maintained ☐ Finding
Public and private funding received / applied for	*[register / amounts]*	*[confirmation / sample]*	☐ Complete ☐ Finding
Overcompensation / funding-gap conditions	*[assessment / N/A]*	*[recalculation]*	☐ Pass ☐ Finding ☐ N/A

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Area	Change / evidence during period	Audit test	Conclusion
CRCF unit revenue / offtake arrangements	*[details / N/A]*	*[contract review]*	☐ Disclosed ☐ Finding

6.7. Storage, Liability, Reversals and Losses

Risk / event	Monitoring result	Quantity affected	Liability response	Unit consequence	Conclusion
[leakage / reversal / fire / diversion / loss / none]	*[evidence]*	*[tCO_2e]*	*[notification / remedy]*	*[cancel / replace / deduct / none]*	☐ Resolved ☐ Finding
[event / none]	*[evidence]*	*[quantity]*	*[response]*	*[consequence]*	☐ Resolved ☐ Finding
[event / none]	*[evidence]*	*[quantity]*	*[response]*	*[consequence]*	☐ Resolved ☐ Finding

Storage / permanence evidence verified	*[summary and E-ID]*
Liability mechanism remains valid and sufficient	☐ Yes ☐ No — finding [ID]
Notification to Operational Management and registry-action reference	*[reference / N/A]*
Net effect on verified benefit and units	*[deduction / cancellation / replacement]*

6.8. Sustainability, Feedstock and Co-Benefits - Verified Period

Criterion / claim	Reported result	Audit procedure / evidence	Verified result / status
Minimum sustainability criterion 1	*[result]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Minimum sustainability criterion 2	*[result]*	*[test / E-ID]*	☐ Pass ☐ N/A ☐ Finding
Biomass / feedstock sustainability and traceability	*[amount / origin / status]*	*[sample / certificates]*	☐ Pass ☐ N/A ☐ Finding
Cascading-use / competing-use conditions	*[assessment]*	*[test]*	☐ Pass ☐ N/A ☐ Finding
Positive co-benefit 1	*[indicator / result]*	*[test]*	☐ Verified ☐ Not verified
Positive co-benefit 2	*[indicator / result]*	*[test]*	☐ Verified ☐ Not verified

6.9. Certified-unit recommendation

Unit component	Quantity	Unit type	Validity / monitoring period	Registry instruction / evidence
Gross verified benefit	*[value]*	*[type]*	*[period]*	*[E-ID]*
Uncertainty / materiality deduction	*[value]*	*[type]*	*[period]*	*[E-ID]*
Buffer / liability contribution	*[value / %]*	*[type]*	*[period]*	*[E-ID]*

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Unit component	Quantity	Unit type	Validity / monitoring period	Registry instruction / evidence
Reversal / correction / prior-period adjustment	*[value]*	*[type]*	*[period]*	*[E-ID]*
Units previously issued for the same activity and certification period under another certification scheme	*[value]*	*[type]*	*[period]*	*[registry cross-check]*
Recommended units for issuance	*[value]*	*[type]*	*[validity]*	*[instruction]*

6.10. Re-Certification Audit Conclusion

Continued compliance	☐ Demonstrated ☐ Not demonstrated ☐ Subject to minor-NC closure
Verified net benefit	*[value, unit, type and period]*
Updated certificate of compliance	☐ Recommended ☐ Not recommended
Unit issuance	☐ Recommended as stated ☐ No units ☐ Adjusted quantity
Certificate status recommendation	☐ Renew / maintain ☐ Suspend ☐ Withdraw ☐ Expire / terminate per scheme rules
Conditions / findings	*[references and deadlines]*

7. Monitoring Audit Assessment

Monitoring audit. A monitoring audit verifies monitoring of stored carbon and any reversal during the monitoring period. Where the monitoring audit also verifies a certification period for unit issuance, complete Section 6.

7.1. Monitoring Scope and Trigger

Monitoring audit trigger / frequency	*[methodology section, scheduled date, risk trigger or incident]*
Monitoring period assessed	*[start – end]*
Stored carbon / carbon pool / reservoir	*[description and location]*
Applicable Monitoring Plan version	*[ID / version / date]*
Prior monitoring audit	*[report / date / N/A]*
Liable entity and mechanism	*[entity / mechanism]*

7.2. Monitoring Implementation and Stored-Carbon Status

Monitoring parameter / control	Required method / frequency	Observed / reported result	Audit test / evidence	Conclusion

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Monitoring parameter / control	Required method / frequency	Observed / reported result	Audit test / evidence	Conclusion
[parameter / event detection]	*[method / frequency]*	*[result]*	*[test / E-ID]*	☐ Pass ☐ Finding
[measurement / remote sensing / inspection]	*[requirement]*	*[result]*	*[test / E-ID]*	☐ Pass ☐ Finding
[data review / alarm / notification]	*[requirement]*	*[result]*	*[test / E-ID]*	☐ Pass ☐ Finding
[liability mechanism / financial cover]	*[requirement]*	*[result]*	*[test / E-ID]*	☐ Pass ☐ Finding

Quantity / status	Beginning of period	Additions / adjustments	Reversals / losses	End of period	Evidence
Stored carbon under monitoring	*[value]*	*[value]*	*[value]*	*[value]*	*[E-ID]*
Units linked to monitored storage	*[value]*	*[value]*	*[value]*	*[value]*	*[E-ID]*

7.3. Reversal Event Assessment and Response

Event ID	Detection date / method	Cause and location	Quantified reversal	Notification and corrective action	Status
REV-01	*[date / method / N/A]*	*[cause / location]*	*[tCO_2e]*	*[scheme / authority / registry action]*	☐ Open ☐ Closed ☐ N/A
REV-02	*[date / method / N/A]*	*[cause / location]*	*[tCO_2e]*	*[action]*	☐ Open ☐ Closed ☐ N/A

Reversal occurred	☐ No ☐ Yes — quantified above ☐ Cannot conclude
Liability response adequate	☐ Yes ☐ No — finding [ID]
Certificate / unit consequence	*[none / suspension / withdrawal / cancellation / replacement / deduction]*
Monitoring audit conclusion	☐ Compliant ☐ Non-compliant ☐ Qualified

8. Methodology-Specific Audit Modules

8.1. Permanent-Removal Common Module

Applicability. Complete for DACCS, BioCCS and BIOCHAR. The common checks below supplement, and do not replace, the full methodology-specific requirements.

Permanent-removal audit check	Requirement / threshold	Audit evidence / procedure	Conclusion
Certification period	Maximum one year	*[period cross-check]*	☐ Pass ☐ Fail

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Permanent-removal audit check	Requirement / threshold	Audit evidence / procedure	Conclusion
Complete value-chain entity register and contractual interfaces	All entities affecting quantities or compliance	*[register / confirmations]*	☐ Pass ☐ Finding
Monitoring Report parameter completeness	All methodology parameters, quantified benefit and compliance information	*[completeness / recalculation]*	☐ Pass ☐ Finding
GHG conversion	100-year GWPs specified by the applicable European Union act	*[factor version / recalculation]*	☐ Pass ☐ Finding
Materiality screening	All emission sources specified by the applicable methodology shall be assessed and included. A materiality assessment may be used only where expressly permitted by the methodology. Any permitted grouping or exclusion shall comply with the applicable threshold and use the methodology-prescribed conservative replacement term.	*[assessment / test]*	☐ Pass ☐ Finding
Uncertainty at 95% confidence	Combined in accordance with applicable methodology / IPCC approach	*[recalculation]*	☐ Pass ☐ Finding
Uncertainty correction	< ±2.5%: factor 1; otherwise methodology correction; > ±20%: no units for the period	*[recalculation]*	☐ Pass ☐ No units
Measurement, aggregation, QA and records	Applicable provisions incorporated from Implementing Regulation (EU) 2018/2066	*[procedures / calibration / records]*	☐ Pass ☐ Finding
Funding disclosure	Funding received and applied for during the activity period	*[register / confirmations]*	☐ Complete ☐ Finding

Uncertainty result	Value	Correction factor / deduction	Units eligible?
Estimated total uncertainty at 95% confidence	*[± %]*	*[factor / deduction]*	☐ Yes ☐ No
Final net carbon removal benefit after applying FC once	*[tCO_2e]*	*[calculation E-ID]*	☐ Yes ☐ No

8.2. DACCS and BioCCS Module

Check	DACCS / BioCCS requirement	Audit evidence / test	Conclusion
CO_2 origin and classification	*[atmospheric / biogenic and methodology conditions]*	*[source records / mass balance / test]*	☐ Pass ☐ Fail
Random unannounced 14C testing where the capture facility is not ETS-monitored	*[applicability and result]*	*[sampling / laboratory evidence]*	☐ Pass ☐ N/A ☐ No units
BioCCS capture-facility location	Facility located in the European Union	*[site / permit evidence]*	☐ Pass ☐ N/A

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Check	DACCS / BioCCS requirement	Audit evidence / test	Conclusion
BioCCS by-product condition	Biogenic CO_2 is generated as a by-product; biomass is not used solely to generate CO_2 for capture and storage	*[process / commercial evidence]*	☐ Pass ☐ N/A ☐ Fail
Capture and conditioning quantities	*[methodology parameters]*	*[metering / recalculation]*	☐ Pass ☐ Finding
Transfer, transport and custody points	*[measurement and leakage controls]*	*[meter reconciliation / contracts]*	☐ Pass ☐ Finding
Geological storage site	Permitted under Directive 2009/31/EC	*[permit / site confirmation]*	☐ Pass ☐ Fail
Storage evidence	*[injection / storage records and reconciliation]*	*[operator confirmation / records]*	☐ Pass ☐ Finding
Geological-storage liability	Storage operator liability under the applicable regulatory framework, including releases	*[permit / legal review]*	☐ Pass ☐ Finding

CO_2 captured	*[tCO_2]*
CO_2 transferred / transported	*[tCO_2]*
CO_2 stored	*[tCO_2]*
Transfer / transport losses	*[tCO_2 and treatment]*
Origin confirmed	☐ Yes ☐ No — no units for affected quantity / period

8.3. Biochar Carbon Removal Module

BIOCHAR audit check	Requirement / data	Audit evidence / procedure	Conclusion
Feedstock type, origin, eligibility and sustainability	*[details]*	*[supplier / traceability sample]*	☐ Pass ☐ Finding
Production batch register and mass balance	*[batches / mass]*	*[reconciliation]*	☐ Pass ☐ Finding
H/C_{org} molar ratio for every batch	≤ 0.7	*[laboratory results / sample]*	☐ Pass ☐ Fail
Organic carbon content and permanence fraction	*[values / method]*	*[laboratory / recalculation]*	☐ Pass ☐ Finding
Pollutants and methodology-specified quality parameters	*[limits / results]*	*[laboratory scope / results]*	☐ Pass ☐ Fail
Laboratory competence and analytical methods	*[EN ISO/IEC 17025 where required / permitted route]*	*[scope / method / QA]*	☐ Pass ☐ Finding
Separation, batch identification and chain of custody	*[system]*	*[observation / transaction sample]*	☐ Pass ☐ Finding
Eligible application / incorporation and end-use location	*[site / use / quantity]*	*[records / site access / testing]*	☐ Pass ☐ Finding

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BIOCHAR audit check	Requirement / data	Audit evidence / procedure	Conclusion
Evidence where application was not directly witnessed	*[required evidence]*	*[site access / testing / confirmations]*	☐ Pass ☐ Finding
Monitoring-period end and no further monitoring requirement	*[methodology condition]*	*[cross-check]*	☐ Pass ☐ N/A

Batch ID	Production date / facility	Mass	H/Corg	Corg / permanence	Application / incorporation evidence
[batch]	*[date / site]*	*[t]*	*[value]*	*[value]*	*[E-ID / location]*
[batch]	*[date / site]*	*[t]*	*[value]*	*[value]*	*[E-ID / location]*
[batch]	*[date / site]*	*[t]*	*[value]*	*[value]*	*[E-ID / location]*

9. Non-Conformities, Corrective Action and Follow-Up

9.1. Classification and Regulatory Consequences

Class	Classification criteria / examples	Certification audit consequence	Re-certification / monitoring consequence	Remediation deadline
Critical	Fraud, irreversible non-conformity or another violation jeopardising scheme integrity. This includes non-compliance with Articles 4–7 of Regulation (EU) 2024/3012 or the applicable methodology, deliberate misstatement of the activity description and falsification of GHG data.	No certificate shall be issued. A new application may be submitted only after the fixed waiting period specified in ClimatePal EU 201 Clause11.3 has elapsed.	The certificate shall be withdrawn immediately, and no further certified units shall be issued for the affected certification. Re-application shall be subject to the fixed waiting period specified in ClimatePal EU 201 Clause11.3.	Not applicable. Re-application is subject to the fixed waiting period specified in ClimatePal EU 201 Clause11.3.
Major	A violation that is potentially reversible and repeated and that reveals systematic problems, or aspects that alone or together with further non-conformities may result in a fundamental systemic failure.	No certificate shall be issued until remediation has been completed and verified.	The certificate shall be suspended immediately. It shall be withdrawn if remediation is not completed within 90 days after notification of the suspension.	Maximum 90 days after notification of suspension.
Minor	A violation with limited impact that constitutes an isolated or temporary lapse and would not result in a fundamental systemic failure if left uncorrected.	Remediation shall be completed within the period specified in the finding.	Remediation shall be completed within the period specified in the finding.	The period specified in the finding, not exceeding 12 months after notification.

Classification control. Classify against the legal definitions and scheme procedure. Do not downgrade a finding because correction appears easy. Record the objective evidence, scale, recurrence, systemic nature, potential effect on quantified claims and integrity, and any indication of fraud.

9.2. Findings Register

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Finding ID	Requirement / evidence	Finding statement	Class	Immediate consequence	Corrective-action due date
NC-01	*[criterion / E-ID]*	*[condition, criterion, cause/effect where known]*	☐ Critical ☐ Major ☐ Minor	*[no certificate / suspend / withdraw / correction]*	*[date]*
NC-02	*[criterion / E-ID]*	*[finding]*	☐ Critical ☐ Major ☐ Minor	*[consequence]*	*[date]*
NC-03	*[criterion / E-ID]*	*[finding]*	☐ Critical ☐ Major ☐ Minor	*[consequence]*	*[date]*
NC-04	*[criterion / E-ID]*	*[finding]*	☐ Critical ☐ Major ☐ Minor	*[consequence]*	*[date]*

9.3. Corrective-Action and Closure Verification

Finding ID	Correction / containment	Root-cause analysis	Corrective action	Evidence / effectiveness test	Closure / date
NC-01	*[action]*	*[root cause]*	*[systemic action]*	*[E-ID / test]*	☐ Closed ☐ Open / [date]
NC-02	*[action]*	*[root cause]*	*[action]*	*[E-ID / test]*	☐ Closed ☐ Open / [date]
NC-03	*[action]*	*[root cause]*	*[action]*	*[E-ID / test]*	☐ Closed ☐ Open / [date]

Follow-up audit required	☐ No ☐ Document review ☐ Remote follow-up ☐ On-site follow-up
Follow-up date / report	*[date / reference]*
All conditions for certification decision met	☐ Yes ☐ No — open findings [IDs]

9.4. Observations and Opportunities for Improvement

Reference	Observation / opportunity	Evidence / context	Operator response (optional)
OBS-01	*[not a non-conformity; no requirement breach]*	*[context]*	*[response]*
OFI-01	*[improvement opportunity]*	*[context]*	*[response]*

9.5. Suspected Fraud, Integrity Concerns and Escalation

Fraud / deliberate misstatement suspected	☐ *No* ☐ *Yes — reference [restricted annex]*
Evidence preserved	*[records / access controls / chain of custody]*
Escalated to certification body / to Operational Management	*[date / recipient / reference]*
Authority / whistleblowing notification	*[where legally required / N/A]*

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Effect on audit conclusion and certificate	*[critical NC / unable to conclude / other]*

10. Audit Conclusion, Certificate and Unit Cross-Check

10.1. Formal Audit Conclusion Statement

Responsible party	*[operator / name and address]*
Subject matter	*[Activity Plan / Monitoring Plan / Monitoring Report / stored carbon and reversals]*
Criteria	*[complete list of legal, scheme and methodology criteria]*
Scope and period	*[activity, sites, boundaries and period]*
Assurance	*[level and wording approved by the scheme; minimum reasonable assurance of internal-process effectiveness for certification audit]*
Audit procedures	*[risk assessment, sampling, on-site/remote work and key evidence]*
Inherent limitations	*[sampling, measurement, model, estimation and prospective-information limitations]*
Conclusion	*[clear unmodified / qualified / adverse / inability-to-conclude statement]*
Basis for modified conclusion	*[N/A or cross-reference]*
Place and date	*[place / date]*

10.2. Certificate-of-Compliance Content Cross-Check — Regulation (EU) 2024/3012, Annex II

Item	Required certificate content	Certificate value / source	Status
a	Activity name and type, processes/activities, operator contact details	*[value / report section]*	☐ Verified
b	Location and explicit geographical boundaries; map at the required scale where applicable	*[value / E-ID]*	☐ Verified
c	Activity period, including start and end dates	*[value]*	☐ Verified
d	Certification scheme	*[value]*	☐ Verified
e	Certification body name, address and logo	*[value]*	☐ Verified
f	Unique certificate number or code	*[value]*	☐ Verified
g	Place and date of issue and period of validity	*[value]*	☐ Verified
h	Reference to applicable certification methodology	*[value]*	☐ Verified
i	Permanent or temporary net carbon removal benefit, or net soil emission reduction benefit	*[value]*	☐ Verified
j	Baseline carbon removals or baseline soil emissions	*[value]*	☐ Verified
k	Total carbon removals or total soil emissions generated by the activity	*[value]*	☐ Verified

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Item	Required certificate content	Certificate value / source	Status
l	Increase in direct and indirect GHG emissions associated with implementation	*[value]*	☐ Verified
m	Breakdown by GHG, sources, sinks, carbon pools and reservoirs	*[value / annex]*	☐ Verified
n	Duration of monitoring period	*[value]*	☐ Verified
o	Amount of biomass used and compliance with sustainability criteria, where applicable	*[value / N/A]*	☐ Verified
p	Positive sustainability co-benefits	*[value / N/A]*	☐ Verified
r	Other international or national certification and unique certificate number, where applicable	*[value / N/A]*	☐ Verified
s	Liability mechanism, type, contribution and liable natural or legal person	*[value]*	☐ Verified
t	Quantity and validity of certified units	*[value]*	☐ Verified
u	Quantification uncertainty	*[value]*	☐ Verified

10.3. Additional content required by the permanent-removal methodology

Requirement	Certificate value/source	Status
Public financing received or applied for, where the activity is financed through a combination of public and private funding	*[amount/source/period or N/A]*	☐ Verified ☐ N/A
Quantity of carbon-farming sequestration units purchased by the operator, where applicable	*[quantity, registry and unit references or N/A]*	☐ Verified ☐ N/A

10.4. Audit-Report Annex III Minimum-Content Cross-Check

Annex III block	Minimum content	Report section / value	Complete
1	Summary of the audit report	*Section 12 / [reference]*	☐ Yes ☐ No
2(a)	Operator / activity list	*[reference]*	☐ Yes ☐ No
2(b)	Geographic locations, including longitude and latitude	*[reference]*	☐ Yes ☐ No
2(c)	Certification scope and applicable methodology with legal reference	*[reference]*	☐ Yes ☐ No
2(d)	Activity Plan and Monitoring Plan references	*[reference]*	☐ Yes ☐ No
3(a)	Expected or verified net benefit, according to audit type	*[value]*	☐ Yes ☐ No
3(b)	Positive sustainability co-benefits	*[value / N/A]*	☐ Yes ☐ No
4	Certification body, audit team and accreditation / recognition information	*[reference]*	☐ Yes ☐ No
5	Audit date, trail, duration, standards, sites, method, other certifications and GHG-data type	*[reference]*	☐ Yes ☐ No
6	Certificate code, issue place/date, validity or NC list/timeline, stamp/signature	*[reference]*	☐ Yes ☐ No

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10.5. Lead Auditor Sign-Off

Lead auditor name	*[name]*
Certification body	*[name]*
Audit conclusion date	*[date]*
Signature	*[signature / approved electronic signature]*
Stamp	*[stamp / N/A]*
Report issue place and date	*[place / date]*

11. Technical Review and Certification Decision

11.1. Technical Review Checklist

☐ Audit scope, criteria, objectives, assurance and report type are correct and consistent.
☐ Audit-team competence, independence, on-site work and audit duration are adequate.
☐ Risk assessment, sampling and audit procedures respond to identified risks and methodology complexity.
☐ Sufficient appropriate evidence supports each material conclusion and all findings.
☐ Expected or verified quantities, corrections, uncertainty and unit recommendations were independently checked.
☐ Non-conformities are correctly classified and regulatory consequences / deadlines are applied.
☐ Activity Plan, Monitoring Plan and Monitoring Report versions are consistent with the conclusion.
☐ Certificate-of-compliance content, public summary and registry instructions are complete and consistent.
☐ Confidential information is properly handled and the publishable summary is adequate.
☐ Any modified conclusion, unresolved issue or decision condition is explicitly stated.

Technical reviewer	*[name / authorisation]*
Review date	*[date]*
Review conclusion	☐ Audit results validated ☐ Corrections required ☐ Additional audit work required ☐ Not validated
Review comments / required changes	*[reference / none]*
Audit team response	*[reference / none]*
Reviewer signature	*[signature / approved electronic signature]*

11.2. Certification Decision

Decision	☐ Grant ☐ Renew / update ☐ Maintain ☐ Suspend ☐ Restore ☐ Withdraw ☐ Do not grant ☐ No unit issuance
Decision basis	*[report, review, findings and scheme-rule references]*
Certificate number / code	*[number]*

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Certification date	*[date]*
Certificate valid from / until	*[dates / condition]*
Approved certified units	*[quantity, type, period and validity / N/A]*
Conditions / surveillance / monitoring actions	*[conditions / dates / none]*
Registry / publication instruction	*[instruction and responsible function]*
Decision-maker	*[name / function / authorisation]*
Decision date and signature	*[date / signature / stamp]*

11.3. Operator Notification and Appeal / Complaint Information

Decision notified to operator	*[date / method / recipient]*
Certificate / report delivered	*[date / secure reference]*
Corrective-action or status obligations communicated	*[date / reference]*
Appeal / complaint route provided	*[procedure and deadline]*
Audit report package submitted to Operational Management on behalf of ClimatePal Services GmbH	*[date and secure reference for submission of the audit report, audit-report summary, certificate or updated certificate, certification decision and relevant findings/status information]*

12. Public Audit Report Summary

Operator	*[public name and address]*
Activity / project	*[name, category, subtype and concise description]*
Location	*[Member State, locality and public geographic reference]*
Applicable methodology	*[legal title / code / version]*
Certification scheme	ClimatePal EU — [version / recognition reference]
Certification body	*[name, address and accreditation / recognition information]*
Audit type and dates	*[type / on-site and remote dates]*
Audited sites	*[sites]*
Audit method	*[risk assessment, sampling and stakeholder consultation summary]*
Activity Plan / Monitoring Plan	*[public references]*
Expected / verified net benefit	*[quantity, unit, type and period]*

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Positive sustainability co-benefits	*[summary / N/A]*
Audit conclusion	*[conclusion]*
Certificate status and validity	*[status / dates / code]*
Findings	*[number by class and public closure status]*
Certified units	*[quantity, type and validity / N/A]*
Publication date / version	*[date / version]*

12.1. Public summary narrative

[Provide a concise, standalone narrative describing the activity, audit scope and method, expected or verified result, sustainability co-benefits, findings, conclusion and certificate status. Remove confidential annex references that would reveal protected information, while retaining all legally required public information.]

Operator review of factual accuracy	☐ Completed ☐ Not requested / scheme rule
Certification body approval	*[name / date]*
Operational Management publication review/reference on behalf of ClimatePal Services GmbH	*[reference / date]*
Public URL / registry reference	*[to be completed after publication]*

13. Evidence and Attachment Index

Evidence ID	Document / dataset	Version / date	Owner / source	Relevant sections / tests	Confidential?	File / repository reference
E-01	*[operator corporate / ownership / control evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-02	*[CB accreditation, scope and scheme appointment]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-03	*[audit-team competence and independence records]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-04	*[Activity Plan / Monitoring Plan / Monitoring Report]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-05	*[map / GIS / site / parcel / register]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-06	*[process-flow / carbon-flow / system-boundary diagram]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-07	*[legal / permits / enforcement register]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-08	*[value-chain contracts and confirmations]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*

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Evidence ID	Document / dataset	Version / date	Owner / source	Relevant sections / tests	Confidential?	File / repository reference
E-09	*[quantification workbook / model / data export]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-10	*[risk, materiality and uncertainty assessment]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-11	*[metering concept / equipment / calibration records]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-12	*[laboratory methods, scope and test reports]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-13	*[funding and financial-additionality evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-14	*[storage / injection / application / incorporation evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-15	*[liability / insurance / guarantee / buffer evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-16	*[sustainability / feedstock / chain-of-custody evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-17	*[co-benefit baseline and monitoring evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-18	*[prior schemes, certificates and registry searches]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-19	*[stakeholder-consultation notice, submissions and assessment/response records, where applicable]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-20	*[interviews, site observations and meeting records]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-21	*[audit working papers and recalculations]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-22	*[findings and corrective-action evidence]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-23	*[technical review and decision record]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-24	*[certificate, unit schedule and registry instruction]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*
E-25	*[other]*	*[v/date]*	*[source]*	*[sections]*	☐ Yes ☐ No	*[ref]*

Annex A. Regulatory Mapping

Requirement source	Main requirement	Template section
Regulation (EU) 2024/3012, Art. 9(1)	Operator submits Activity Plan and Monitoring Plan and applies to a recognised scheme.	1, 3, 5

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Requirement source	Main requirement	Template section
Regulation (EU) 2024/3012, Art. 9(2)	Initial certification audit before implementation; accurate and reliable information; Articles 4–7; expected benefit; report, summary and certificate.	1–5, 10–13
Regulation (EU) 2024/3012, Art. 9(3)	Re-certification at least every five years or more frequently under methodology; verify continued compliance and generated benefit; report and updated certificate.	6, 10–13
Regulation (EU) 2024/3012, Art. 9(2)–(3)	Scheme review and publication of full report or summary with confidentiality treatment.	1.4, 12
Regulation (EU) 2024/3012, Annex II	Minimum certificate-of-compliance content.	10.2
Implementing Regulation (EU) 2025/2358, Art. 3 / Annex III	Minimum content of certification and re-certification audit reports.	Throughout; 10.3
Implementing Regulation (EU) 2025/2358, Art. 6	Critical, major and minor non-conformity definitions and examples.	9.1
Implementing Regulation (EU) 2025/2358, Art. 7	Consequences: no certificate, suspension, withdrawal and remediation deadlines.	9.1–9.3; 10.1; 11.2.
Implementing Regulation (EU) 2025/2358, Art. 8	Information exchange on previous-scheme participation and scheme hopping controls.	4.6
Implementing Regulation (EU) 2025/2358, Art. 10	On-site certification audit, assurance, technical review, audit standards, risk, sampling, evidence and data checks.	2–3
Implementing Regulation (EU) 2025/2358, Art. 10	Operator documentation management, information access and record retention.	4.3
Implementing Regulation (EU) 2025/2358, Art. 11	Plans before certification audit; Monitoring Report before re-certification/monitoring audit; required audit subject matter.	5–7
Implementing Regulation (EU) 2025/2358, Art. 13	Accreditation standards, team selection, independence and competence.	2, Appendix B
Delegated Regulation (EU) 2026/285, Annex Clause 1.2–1.3	Permanent-removal certification period, Activity/Monitoring Plans and Monitoring Report.	5–8.
Delegated Regulation (EU) 2026/285, Annex Clause 2.3	Materiality and uncertainty treatment for permanent removals.	5.5, 6.5, 8.1.
Delegated Regulation (EU) 2026/285, methodology sections	DACCS, BioCCS and BIOCHAR quantification, origin, storage, sustainability and evidence requirements.	8.2–8.3.
Applicable methodology and scheme rules	All additional activity-specific audit, report, sampling, finding, certificate, unit and publication requirements.	Throughout

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Annex B. ISO and Technical-Standard Applicability

Standard	Relevance	Treatment in this template
EN ISO/IEC 17065:2012	Certification-body competence for certifying products, processes and services.	Mandatory accreditation basis under Implementing Regulation (EU) 2025/2358. The 2012 edition remains current at the date of this template; a replacement is under development. Apply the edition required by the legal/accreditation framework.
EN ISO/IEC 17029:2019	General principles and requirements for validation/verification bodies.	Required where the certification body conducts verification under Implementing Regulation (EU) 2025/2358. Programme rules remain additional.
EN ISO 14065:2020	Sector application for bodies validating/verifying environmental information.	Required together with EN ISO/IEC 17029 where the certification body conducts verification.
EN ISO/IEC 17021-1:2015	Audit and certification body principles for management systems; competence, consistency and impartiality.	Audit-process and team-selection reference incorporated by Implementing Regulation (EU) 2025/2358; apply with the referenced auditing guideline or equivalent.
ISO 19011:2026 / current EN adoption	Guidelines for auditing management systems; audit principles, programme management, conduct and competence.	ISO 19011:2026 replaced ISO 19011:2018 at ISO level in May 2026. The Regulation refers to the EN standard dynamically; confirm the edition accepted by the NAB/accreditation scope before use.
ISO 14064-3:2019	Validation and verification of GHG statements.	Useful voluntary technical framework for risk, evidence, materiality, assurance and conclusion wording; not a separate CRCF legal requirement unless adopted by scheme/contract.
ISO 14066:2023	Competence requirements for teams validating and verifying environmental information.	Useful support for team competence profiles; CRCF legal and scheme competence requirements remain mandatory and additional.
ISO 14064-2:2019	Project-level quantification, monitoring and reporting of GHG reductions/removal enhancements.	Useful supporting QA reference for project design and data consistency; not an independent operator or certification-body CRCF requirement.
EN ISO/IEC 17025:2017	Competence, impartiality and consistent operation of testing/calibration laboratories.	Mandatory only where the applicable methodology or incorporated law requires accredited laboratories; otherwise assess the expressly permitted equivalence route.
ISO 14064-5:2026	Remote activities and techniques for validation/verification of GHG statements.	Optional supporting guidance for remote V/V. It cannot override the mandatory on-site certification audit.
ISO/IEC TS 17012:2024	Remote auditing methods for management systems.	Optional supplementary guidance for remote-audit planning, technology, evidence and limitations; not a substitute for required on-site work.
ISO/IEC TS 17035:2024	Validation and verification programme design.	Scheme-level supporting guidance; does not replace European Union recognition requirements or the applicable methodology.
ISO 27913:2024	CO_2 pipeline transportation systems.	Optional technical support where pipeline transport is in scope; permits, Directive 2009/31/EC and CRCF methodology prevail.
ISO 27914:2026	Geological CO_2 storage.	Optional technical support for storage management and quantification; does not replace Directive 2009/31/EC or CRCF methodology.

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Standard	Relevance	Treatment in this template
ISO 9001 / current edition	Quality management systems.	Do not require operator certification. Record only where a legal route permits it as supporting evidence for laboratory quality-management equivalence.

Annex C. Recommended Audit Evidence Package

This appendix is a practical evidence checklist, not a separate normative layer. Select only items relevant to the audit type and methodology.

☐ Controlled Activity Plan, Monitoring Plan and Monitoring Report with complete change history.

☐ Operator legal identity, ownership, control and value-chain contracts.

☐ Georeferenced boundary, site, parcel, transport, storage/application files.

☐ Process-flow and carbon-flow diagram showing all relevant material, energy and GHG flows.

☐ Eligibility records, pre-activity conditions, permits and regulatory-compliance register.

☐ Complete SSR inventory, baseline evidence, quantification model and controlled data export.

☐ Risk, materiality and uncertainty assessments, including methodology correction factors.

☐ Funding register, financial-additionality evidence and public-support confirmations.

☐ Metering concept, equipment register, calibration certificates, data-flow map and QA/QC procedures.

☐ Laboratory register, accreditation scope/equivalence evidence, methods and original test reports.

☐ CO_2 origin, capture, transfer, transport, leakage, injection and storage records, where applicable.

☐ Biochar feedstock, production-batch, H/C_{org}, C_{org}, pollutant, chain-of-custody and application records.

☐ Storage/permanence, reversal-event, liability, insurance, guarantee or buffer evidence.

☐ Sustainability, biomass/feedstock traceability, cascading-use and co-benefit evidence.

☐ Prior scheme participation, certificates, audit reports and registry / double-counting searches.

☐ Audit plan, risk assessment, sampling frame, site records, interviews, observations and confirmations.

☐ Recalculations, discrepancy log, findings, corrective actions and closure evidence.

☐ Technical review, certification decision, certificate data, unit schedule and public summary.

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