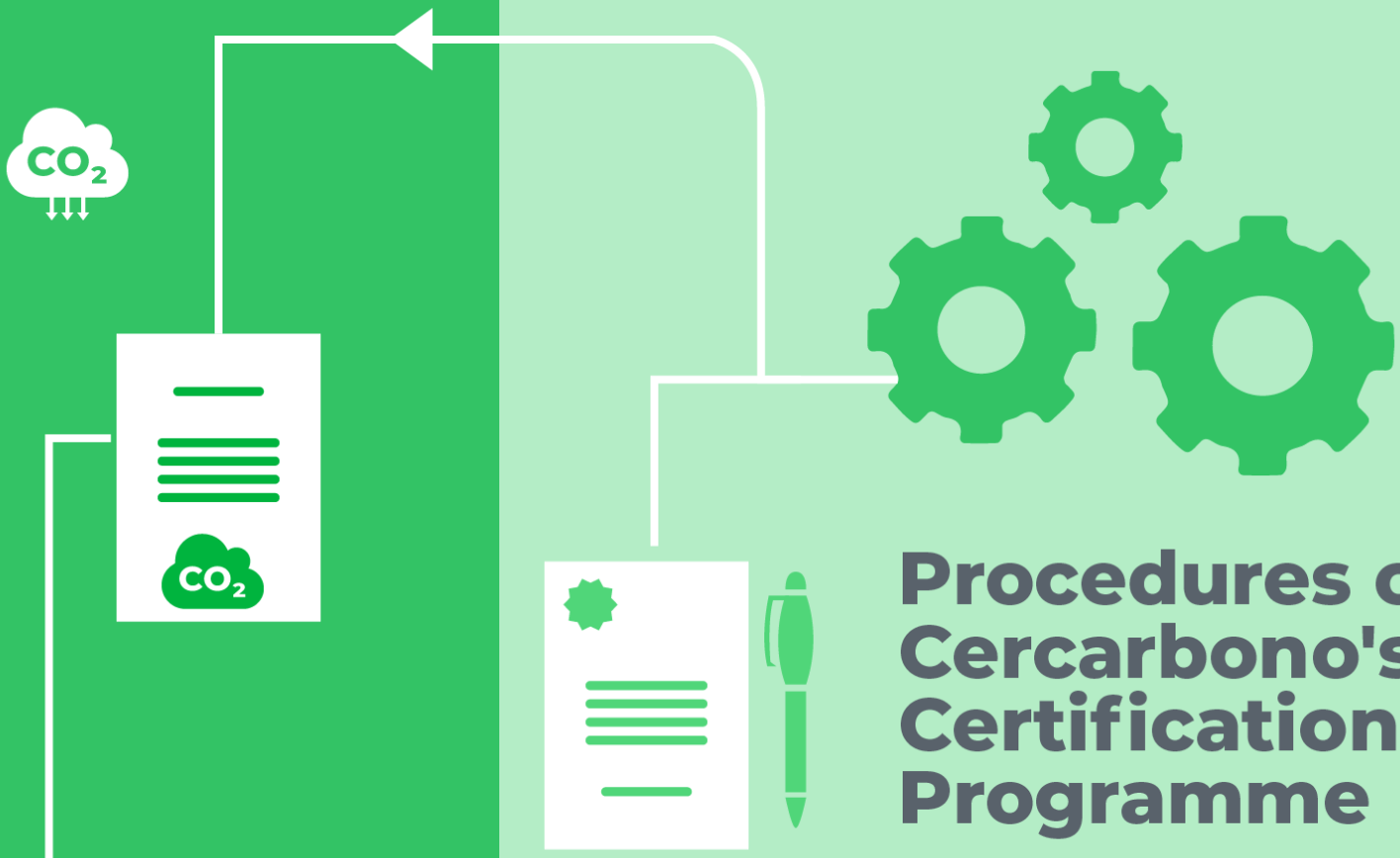
CERCARBONO
Certified Carbon Standard



Procedures of Cercarbono's Certification Programme

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Certified Carbon Standard

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Version 2.3.1

® CERCARBONO

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Acronyms and abbreviations

BoD	Board of Directors
CCMP	Climate Change Mitigation Programme or Project
CDM	Clean Development Mechanism
CEO	Chief Executive Officer
DOE	Designated Operational Entity
ETS	Emissions Trading System
FCPF	Forest Carbon Partnership Facility
FREL	Forest Reference Emission Level
GCF	Green Climate Fund
GHG	Greenhouse Gases
IAF	International Accreditation Forum
ICT	Information and Communication Technologies
ID	Identification number or code
IETA	International Emissions Trading Association
IFC	International Finance Corporation
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
NDC	Nationally Determined Contributions
PAHO	Pan American Health Organization
PDD	Project Description Document
REDD+	Reduction of Emissions from Deforestation and Forest Degradation
REM	REDD Early Movers
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation and Verification Body
WB	World Bank
WHO	World Health Organization

Terms and definitions

Terms and definitions guiding the understanding of these procedures have been deposited in the document ***Terms and Definitions of the Voluntary Certification Programme of Cercarbono***, available at www.cercarbono.com, section: Documentation.

1 Introduction

This document presents the procedures related to the Cercarbono voluntary certification programme. It is complementary to ***Cercarbono's Protocol for Voluntary Carbon Certification***.

Such procedures describe the considerations, conditions, and mode in which various actions and systems within the carbon programme of Cercarbono's international standard, to comply with established provisions in its normative framework, summarized and listed in a general manner in ***Cercarbono's Protocol for Voluntary Carbon Certification***.

This document shall be reviewed and updated, as applicable, according to provisions as per in section ***Protocol and procedures*** of ***Cercarbono's Protocol for Voluntary Carbon Certification***.

This version is valid from its publication date and shall be used according to provisions as per in section ***Protocol and procedures*** of ***Cercarbono's Protocol for Voluntary Carbon Certification***.

2 Documentary production

The document production, review, approval, and publication of documents in Cercarbono follows a pre-established cycle with defined roles for their production and approval.

Regulatory framework documents, as well as tools, templates and related forms is led by the Programme Direction and supported by the Technical Direction and the Commercial Direction. When intervention or initialization of developments and tools residing in the Climate Change Mitigation Programme or Project (CCMP) registry platform is required, a coordination effort is established with such platform's (EcoRegistry) designated staff. Support from consultants to the technical area, and sectoral experts could also be required.

Once all comments, suggestions and observations of the document development team have been addressed, documents are subject to contents review and, as needed, a third-party review performed by sectoral experts or external consultants with adequate qualifications. Adjusted documents are submitted to the Chief Executive Officer (CEO) and provided it is considered as necessary (major changes to principles, processes or incorporation of new certification modalities or standard activities not included in its current regulatory framework), a special purpose technical committee, coordinated by the CEO is integrated, which in case of major changes will inform the Chairman of the Board of Directors (BoD) before the publication of the subject documents to allow for comments.

This committee shall be integrated according to ***Cercarbono Governance Overview***.

The programme has a documentary database in which each document is continuously monitored in terms of its validity, translated versions, production and review cycle, and special requirements. It also has a cloud-stored document repository, in which all the programme's documents are archived and can be requested to info@cercarbono.com, indicating the document to be consulted and describing the rationale behind such consultation.

Administrative procedures

3 CCMP statuses

Before initiating the different stages composing the certification cycle, it is required the CCMP completes all actions related to formalization of contractual relationship with Cercarbono. It is important to highlight, this process is part of CCMP registration procedures. First step then is to create an account in the registry platform (EcoRegistry), where a due diligence process will be undertaken. Following, signing of the contract is required, as per Cercarbono's indications.

Projects are classified in general, as related to their statuses, as active CCMPs or as inactive CCMPs. Within each one of these general statuses, according with their progress in the certification cycle, there are different particular statuses, as indicated in ***Sections 3.1*** and ***3.2*** below, as well as in ***Figure 1*** at the end of this section.

3.1 Active CCMP statuses

The general status of a project is considered as "Active", when it is registered and is at any of stages of Cercarbono's voluntary carbon certification programme certification cycle, namely:

- Public comments
- Validation
- Verification
- Certification

This way, the specific statuses in which an active project may be found are registration, public comments, validated, verified, and certified.

For stage approval and proceeding to next stages, it is required to be in full compliance with corresponding processes and documentary submissions.

Once the certification stage is successfully concluded (i.e., with the issuance of carbon credits), and according to provisions established in Cercarbono's Protocol, CCMPs may opt for initiating a new verification event, in which case it goes to the verification stage and is shown as "Validated", to proceed with the certification belonging to such event, repeating this cycle until completing all possible verifications as per its crediting period.

In this case, it can be demonstrated by specific CCMPs, shown in the "Validated" or "Verified" status, they have already undergone successful certification events by consulting the section "Credits" in the project site at Cercarbono's voluntary carbon certification programme platform, EcoRegistry (www.ecoregistry.io), where credit certificates issued to the project may be found.

3.2 Inactive CCMP statuses

CCMPs not presenting activity either on a temporary or permanent basis, may have one of following statuses: *Finished*, *Cancelled*, *Retired*, *Suspended*, or *Abandoned*.

3.2.1 Finished CCMPs

When a CCMP reaches the end of its lifespan, i.e., it has no more verification or certification events available, it is labeled in the EcoRegistry platform as "Finished" and cannot be subject to renewal or any further participation in the certification cycle.

3.2.2 Cancelled CCMPs

When the CCMP decides not to proceed with its implementation, it shall formally request its cancellation by filling in the ***Cercarbono's Voluntary Carbon Certification Programme CCMP Cancellation Declaration*** form, available at www.cercarbono.com. Once received by Cercarbono, the CCMP status is registered as "Cancelled" in the EcoRegistry platform. Cancelled CCMPs lose their accumulated individual buffers, likely to be liberated or commercialized otherwise, and cannot be reactivated or re-entered into the programme as new CCMPs. For projects in the land use sector, the cancellation of CCMPs may involve partial or total reversal[1] of credits issued and the need to offset them by releasing an equal number of credits from the carbon buffer (which may imply the cancellation of either its individual buffer or both, the individual and collective buffer)[2], and/or purchase of additional carbon credits when such reserves are not enough to cover such compensation, as described in ***Sections 7.6*** and ***8.3***. These CCMPs are labeled as "Cancelled" in EcoRegistry platform.

3.2.3 Retired CCMPs

If the CCMP decides to withdraw from the Cercarbono's programme without finishing or cancelling it (e.g., to migrate to another standard or programme), it shall complete the ***Cercarbono's Voluntary Carbon Certification Programme CCMP Withdrawal Declaration*** form, available at: www.cercarbono.com, indicating, inter alia, the destination standard or programme. Once received by Cercarbono, the CCMP status is registered as retired in the EcoRegistry platform. Withdrawn CCMPs lose their accumulated individual buffers (they are transferred into Cercarbono's collective buffer) and cannot be reactivated or re-entered into the programme as new CCMPs.

3.2.4 Suspended CCMPs

CCMPs involved in serious faults such as non-compliance with programme rules, legal irregularities or demonstrated malfeasance in subjects relevant for Cercarbono standard, may be sanctioned. The sanction may be the unilateral cancellation of the CCMP by Cercarbono, a temporary suspension or, in the case of land use projects, increasing the level of risk (which will affect the buffer (both individual and collective) to be considered for next verification) and/or cancellation of the accumulated individual buffer. Cercarbono's CEO has the exclusive power to determine such sanctions, at recommendation of a special purpose committee integrated to assess such situation, in accordance with the ***Cercarbono***

[1] Due to post-certification adjustments in case of overestimation of carbon credits generated or registered GHG emissions affecting permanence.
[2] Which will be reliant on characteristics associated to identified reversion.

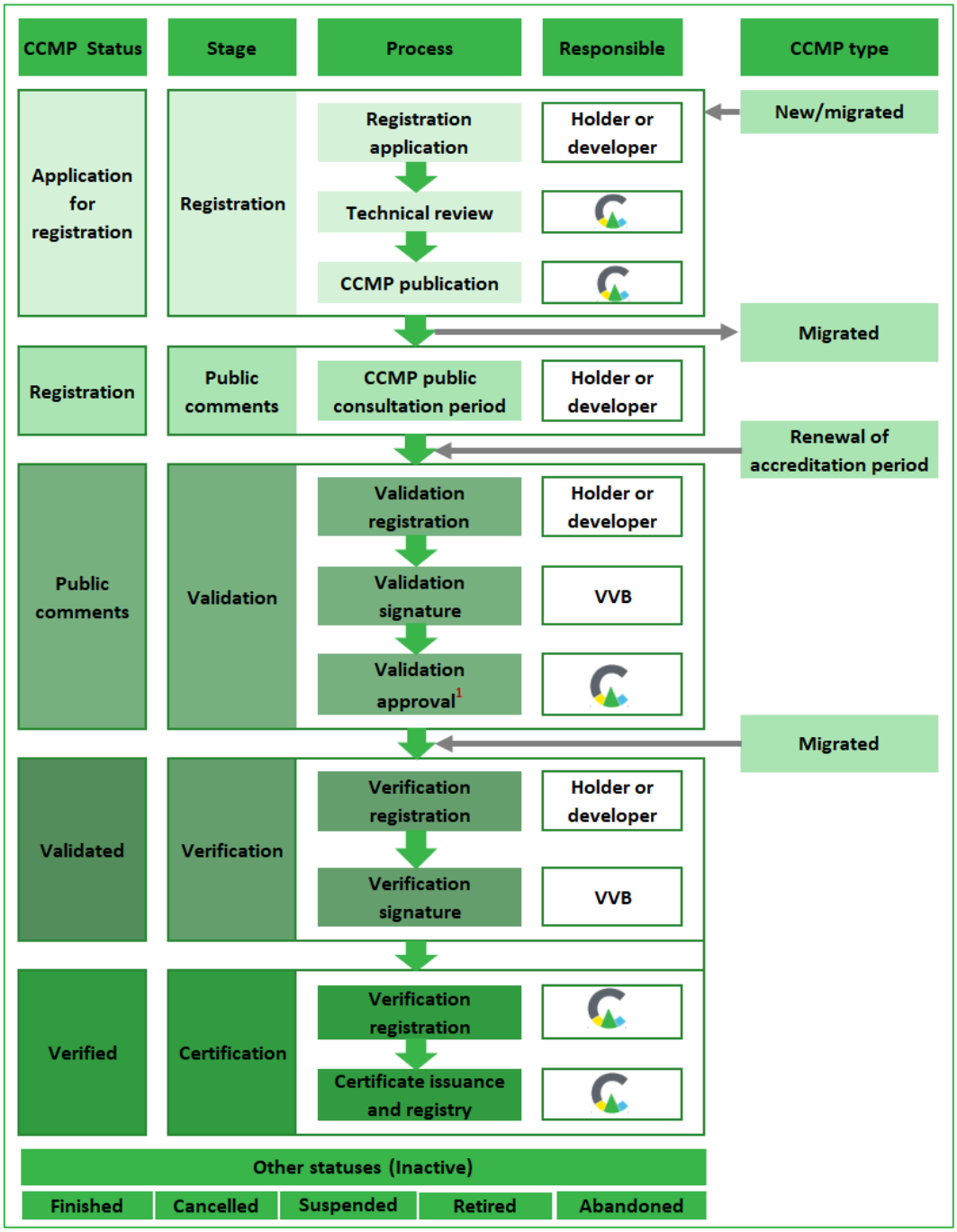
Governance Overview, available at: www.cercarbono.com, duly documenting and disclosing such decision. Such CCMPs will remain in the "Suspended" status and shown so at EcoRegistry platform.

3.2.5 Abandoned CCMPs

CCMPs that exceed the time limit set in section ***Timing of verification events*** of ***Cercarbono's Protocol*** enter the "Abandoned" status and are labeled and shown as such in the EcoRegistry platform.

The status, stages, processes, and responsibles of the Cercarbono voluntary certification cycle are schematically presented in ***Figure 1*** and detailed in the tables of this section. The required documentation at each stage is standardised for CCMPs according to the mitigation activity sector, and formal and methodological requirements.

Figure 1. Cercarbono certification status, stages, processes, and responsible parties.



1. Only if the CCMP does not perform joint validation and certification.

Source: Cercarbono's protocol.

4 Certification cycle procedures

4.1 CCMP registration

Table 1 details the procedures CCMPs shall comply with, once they have been formulated, to be registered and published on the Cercarbono platform (EcoRegistry), either as a new CCMP or as a migrated CCMP from another certification programme. At this stage of the process, the CCMP has not yet been registered, thus it is not considered as participating in the certification cycle under Cercarbono until it completes its registration and is published at EcoRegistry registry platform.

Table 1. Procedures for the registration of CCMPs**.**

Stage: Registration – Initial CCMP status: Registration application				
Process	**Action**	**Documentation / detail**	**Responsible**	**Time**
Registration Application	Initial activities.	Contact and information on Cercarbono standard.	CCMP.	Variable (depends on CCMP).
		Preliminary compliance review.	EcoRegistry / CCMP / Cercarbono.	
		Account creation at EcoRegistry.	CCMP.	
		Identity checking process KYC.	EcoRegistry.	
	Formalization.	Account activation at EcoRegistry.	EcoRegistry.	4 days + time for signing.
		Signing of frame contract / service order.	CCMP / Cercarbono.	
	Holder or developer uploads requiring information into EcoRegistry platform.	CCMP proof of land ownership or legally recognized tenant[3].	CCMP.	Variable.
		Legal identification document (personal or institutional) of CCMP responsible.		
		Power of attorney (as applicable) with legal identification of such power signees.		
		Mandate orders (as applicable).		
		Governance analysis document (applies for projects developed in communal lands).		
		Programme change statement (if migrated).		
		Evidence of withdrawal from the programme of origin (if migrated).		
		Project description document (version for review by the Validation and Verification Body, VVB).		

[3] Considering provisions as per in ***Guidelines for Mapping Presentation and Analysis***, available at: www.cercarbono.com.

Stage: Registration – Initial CCMP status: Registration application				
Process	**Action**	**Documentation / detail**	**Responsible**	**Time**
		CCMP location (cartography presentation[4]).		
Technical review	Compliance review; initial overlap / double counting assessment.	Once all requirements are complied with and after successful technical review, CCMP registration is approved.	Cercarbono.	3 working days.
CCMP publication	Registration is confirmed through CCMP publication.	CCMP published at EcoRegistry registry platform.	Cercarbono.	1 working day.
Final CCMP status[5]: Registration.				

If ninety or more calendar days elapse while at this stage, the CCMP may only use versions of templates and Cercarbono's normative framework documents (protocol, procedures, methodologies, and tools), valid at the time registration approval was obtained, regardless of which ones were valid when entering this stage.

Over this provision, in case more than 90 calendar days elapse between the registration application and the start of the validation process, provisions as per in section ***Protocol and procedures*** in ***Cercarbono's Protocol*** apply.

4.2 Public comments on the CCMP

Once the CCMP information is published[6] on Cercarbono's website, providing links to the CCMP file on the registry platform for public comments. This stage remains open for 30 calendar days, or the next working day when such period lapses[7]. Active and closed consultations can be found at: www.cercarbono.com, section: Consultations.

After the public comment period is over, Cercarbono collects all comments received and generates a compiled document that is part of the CCMP file in Cercarbono and EcoRegistry and is available to the VVB. Cercarbono will take actions as required, depending on the nature of received comments. The procedure for this stage is presented in ***Table 2***.

[4] Consideration shall be given to applicable provisions as per in ***Guidelines for Mapping Presentation and Analysis***, available at:www.cercarbono.com
[5] Final CCMP status is only achieved after successfully completing through all processes at each stage, including paperwork, documentation submission, resolution of observations and required corrective actions, as applicable.
[6] Only that likely to become public according to provisions as in ***Section 12***.
[7] In case the last day of this period corresponds to a non-working day for Cercarbono.

Table 2. Procedures for receiving and responding to CCMP comments.

Stage: Public comments –Initial CCMP status: Registration				
Process	**Action**	**Documentation / detail**	**Responsible**	**Time**
CCMP public consultation period	Cercarbono publishes CCMP information for public comments.	Project Description Document (version to be reviewed by the VVB)[8].	Cercarbono.	30 calendar days.
	Cercarbono reviews comments received, compiles, and saves them in the CCMP file in the registry platform and informs the CCMP about required actions[9].	Comments received.	Cercarbono.	7 working days, depending on type of comments.
		Compilation of comments and required CCMP actions (if any).		
	CCMP addresses consultation comments and uploads updated documentation EcoRegistry platform.	CCMP documentation updated as required.	CCMP.	Depends on CCMP.
	Review of comments received, and approach taken by the CCMP.	Compilation of comments and updated CCMP documentation.	VVB.	Depends on the VVB.
	Review of attention to received comments.	Compilation of comments, updated CCMP documentation and related VVB documentation.	VVB / Cercarbono.	Depends on the VVB.
Final CCMP stage[10]: Public comments.				

4.3 Validation of the CCMP

The CCMP validation can only be carried out by VVBs with valid approval in Cercarbono's voluntary carbon programme.

The list of approved VVBs, as well as the description of the VVB approval process, may be consulted at: www.cercarbono.com, section: Certification: Validation and Verification.

[8] Confidential sections of the Project Description Document (PDD) may be omitted. See ***Section 12***.
[9] Comments received and responses to them are published on Cercarbono's website, section: Consultations: comments on projects, available at www.cercarbono.com.
[10] Final CCMP status is only achieved after successfully completing all processes at each stage, including paperwork, documentation submission, resolution of observations and required corrective actions, as applicable.

Documents issued by a VVB are only valid for Cercarbono's voluntary carbon certification programme if they were issued in their final versions while the subject VVB had a valid approval before Cercarbono.

Following, the most relevant elements covered by the validation process of a CCMP, based on *ISO 14066:2023*, *ISO 14064-3:2019*, *ISO/IEC 17029:2019* and *ISO 14065:2020*, under which the VVB issues opinions in the validation report and a validation statement are detailed.

4.3.1 Actions prior to validation and verification processes

Prior to initiating the validation and verification processes, the approved VVB should select a team or individual with the necessary skills and competences to carry out these processes, having sufficient understanding of the CCMP's GHG-related activity and relevant information on the sector in which the CCMP operates, to plan and perform the validation and verification, in order to identify the types of potential material errors, their likelihood of occurrence and to select the evidence gathering procedures (from analytical tests or estimates, assessments, calculations, sampling, consultations or others deemed as relevant for evaluation and to draw conclusions). The validation or verification person or team shall possess enough technical expertise to assess relevant activities and technologies, as well as on GHG quantification, monitoring, and reporting, including relevant technical and sectoral issues. Validators and verifiers shall demonstrate compliance with ethical requirements adhering to the principles outlined in Cercarbono's Protocol.

The validation or verification team shall have experience in auditing data and information to assess the statement contained in the PDD and the monitoring report, including the ability to assess the information system and determine whether the client has identified, collected, analyzed and reported all relevant information, and has taken corrective action to address any misstatements or non-conformities, designing an evidence collection plan, analyzing the risks associated with data use and data systems, identifying data and data systems flaws and assessing the impact of the various data flows on the materiality of the validation or verification claim.

The validation or verification team shall have the ability to communicate effectively about relevant issues in the validation or verification process. The validation or verification team leader should have sufficient knowledge and experience regarding competencies detailed in the validation or verification processes and the ability to manage the validation or verification team to meet the objectives of the validation or verification.

Prior to the validation and verification process, the VVB should also define with the client:

- The type and level of engagement of each process or joint validation and verification processes (performed at the same time), if applicable, considering a reasonable level of assurance of the statement(s) issued, thus establishing the form and timing of evidence gathering.

- The validation and verification objectives establishing the accuracy of the statement(s) and their conformity with the requirements of the validation and verification processes of Cercarbono's Protocol.
- The materiality threshold of the process to be performed (validation or verification). This threshold should be set according to the level of mitigation outcomes generated by the CCMP:
  - 5 % for CCMPs generating on average less than 25 $ktCO_2e$ per year.
  - 3 % for CCMPs generating on average between 25 $ktCO_2e$ and 100 $ktCO_2e$ per year.
  - 1 % for CCMPs generating on average over 100 $ktCO_2e$ per year.
- Whether they correspond to validation and verification processes performed for the first time or to subsequent validation or verification processes. Normally, a validation process covers the entire crediting period of a CCMP. Post-first-time validation processes are performed to update the programme or project activities covered, either by the addition of new instances (areas, processes, machinery, or facilities) in the baseline or project scenario, such as in grouped projects, or by changes due to external factors (such as environmental catastrophes, market, policies, etc.). Verifications after the first time are carried out as per in the monitoring plan, according to the CCMP crediting period or when the CCMP holder considers it necessary. In both processes the documentation of the previous validation and verification process is referred, as applicable.
- The evaluation criteria considering the CCMP requirements. The validator and verifier evaluation considers:
  - The method for determining the commitment scope and limits.
  - The GHGs, GHG emission sources and carbon pools to be accounted for.
  - Estimation or quantification methods.
  - Information disclosure requirements.
- The scope of the validation and verification processes including as a minimum the spatial limits (of facilities, physical infrastructure, activities, technologies, and processes), time limits (period), types of GHG emission sources, carbon pools and GHG leakage.
- The scope of validation and verification statements including: any material side effects; validation of the baseline scenario and verification of the baseline and project scenario. The material discrepancy thresholds required by stakeholders, which may be quantitative (including reporting errors, incomplete inventories, misclassified GHG emissions or misapplication of calculations) or qualitative (control issues that diminish the confidence of the validator and verifier in the reported data, poorly managed documented information, difficulty in locating requested information, or non-compliance with regulations indirectly related to GHG emissions or removals).
- The action to define ownership of the CCMP, with supporting evidence as appropriate.
- Conduct a conflict-of-interest check or review by the VVB.
- Submit the signed declaration demonstrating that there is no conflict of interest on the part of the VVB and the CCMP, dated eight calendar days prior to a validation or verification event. For this purpose, Cercarbono has a ***VVB Declaration of Conflict of Interest*** form, available at www.cercarbono.com, section: Documentation.

- Review that the CCMP does not generate net harm, in accordance with the ***Safeguarding Principles and Procedures of Cercarbono's Certification Programme***, available at www.cercarbono.com, section: Documentation.
- Assess the contribution to the proposed SDGs and the legal authorization of the CCMP.

4.3.2 Validation plan

The validator shall develop a validation plan addressing prior actions as per in ***Section 4.3.1***.

The validator shall assess the accuracy and completeness of the PDD. The validator should communicate the validation plan and notify field visits schedule to the CCMP holder.

If the evidence collected indicates a material error or identifies any non-conformities in the criteria, it may be necessary for the validator to modify the validation plan and the evidence collection plan as necessary.

4.3.3 Evidence collection and validation implementation plan

The validator shall design a plan of activities for the collection of sufficient and appropriate evidence for each CCMP activity to support its opinion in the validation report and statement, except for cases where the validator chooses to examine 100 % of the evidence.

The validator should use a risk control-based process to identify the evidence collected for each GHG-related activity. The validator should use any validation activities or techniques to design the evidence collection plan, including field visits.

The validation plan and evidence collection plan shall be approved by the team leader, especially when changes are generated in:

- The scope or timing of validation activities.
- Evidence collection procedures.
- The locations and sources of information for evidence collection.
- The identification during the validation process of new risks that could lead to material errors or non-conformities.

The validator shall perform the validation in accordance with the approved validation and evidence collection plans, related to the CCMP activities related to:

4.3.3.1 Acknowledgement

The validator should determine whether stakeholders, if any, recognize the CCMP activity and whether it is appropriate for them. It should assess whether there are geographical or temporal restrictions specified by the stakeholders and whether they comply with the CCMP activity. It shall also assess whether the CCMP activity is real, measurable, verifiable, and consistent through field visit(s), collected evidence review, and assessment of performed calculations. The VVB shall determine the need for field visit(s) for validation. In the case of CCMP's in the land use sector, this/these visit(s) is/are mandatory.

4.3.3.2 Property rights

The validator shall assess whether the CCMP holder is entitled to claim GHG removals or GHG emission reductions expressed in the validation statement.

It should also review the ownership or property rights of the facilities, processes, area or land covered by the CCMP, demonstrating the right to use them for the duration of the CCMP, or documentation demonstrating contracts or agreements are in place, in accordance with applicable laws, by means of which transfer, waiver in favor of, or rights cession of the natural rights for GHG emissions management and reductions or removals thereof has been executed by the legal holder of such rights.

4.3.3.3 CCMP limits

The validator shall determine whether the limits set by the CCMP holder are appropriate. To do this, the validator shall assess the scope of the validation process, ensuring that it includes all spatial[11] and temporal[12] limits, as well as all GHG emission sources and carbon pools.

The validator shall identify all CCMP limits (including their owners) as well as their exact location and additional specifications as per in the ***Guidelines for Mapping Presentation and Analysis***, available at www.cercarbono.com.

The validator shall ensure the spatial and temporary limits of the CCMP do not overlap in a way that is incompatible[13] with other similar initiative(s) under Cercarbono or other standards or certification programmes, based on information provided by the holder/developer in the form complementing the ***Guidelines for Mapping Presentation and Analysis***, also assessing evidences showing the areas or facilities of the CCMP are rightfully and exclusively owned by the holder or that the developer has proper authorizations. Additionally, the validator shall check that such areas or facilities are not in national or foreign registry systems, that no concurrent benefits have been obtained from them contrary to the law, and that no multiple accounting is carried out to obtain additional benefits.

In case the validator finds spatial or temporal overlaps, he/she shall communicate them directly to the client. This situation is only resolved if the client provides evidence of the spatial and temporary limits as per in the CCMP's PDD, including agreements, mandates, etc., duly formalized and presented.

4.3.3.4 Selection of the baseline scenario

The validator shall assess whether the baseline scenario is the most appropriate, plausible, and complete scenario. To do so, the CCMP should:

[11] Specified by geodetic coordinates or polygons to delimit the geographical area(s) comprising the CCMP.
[12] i.e., CCMP duration.
[13] Incompatible overlap with respect to area, activities implemented and crediting period variables. The same variables considered in a REDD+ CCMP are used in this situation.

- Establish whether the baseline scenario determined is recognised by stakeholders, where appropriate.
- Assess whether the baseline scenario is established using a credible, documented, and repeatable process.
- Assess whether the baseline scenario is appropriate for the proposed CCMP activity, for the reference period.
- Assess the selection of the baseline scenario, including how the principles of conservatism, uncertainty, common practice and the operating environment affected its selection.
- Assess the designed operating conditions and activity levels associated with the methodology for quantifying GHG removals or GHG emission reductions used in the CCMP, including leakage-related considerations, to determine how accurate, complete, and conservative estimates will be produced.
- Implement the ***Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives***, available at www.cercarbono.com, section: Documentation.

In a CCMP, the baseline scenario shall be updated for renewal of the crediting period, when re-validation is required or when new instances are added. In grouped projects, validation of the CCMP is not required for the addition of new instances, these are validated during verification events. The same holds true for project activities in a Programme of activities (PoA).

4.3.3.5 Quantification and monitoring methodologies

The validator should assess whether the selected quantification methodologies (see section ***Approved methodologies*** of the ***Cercarbono's Protocol***) and associated measurements and monitoring are appropriate by considering whether they are accurate, reliable, and conservative, and whether they have been applied appropriately. In addition, it should review that ranges and operational conditions, or assumptions have been met for disclosure and material error purposes.

The validator shall also review the estimated values considered in the quantification of GHG removals or GHG emission reductions, including those related to leakage, so that they meet future criteria and projections. This should consider the methodology used, the applicability of the assumptions and the quality of the data used in the estimation. For this purpose, the validator can compare her/his own estimates with submitted estimates.

The validator should check whether the CCMP refers and correctly applies the selected methodology(ies) or other technical tool(s) are active, its most recent version being implemented, or the use of a previous version is warranted, considering its copyright or authorized use (where applicable).

If any non-conformity is raised, the validator should request evidence to prove the effectiveness and the parameters used in the quantification, measurement, monitoring methodology and in the estimated or calculated values.

4.3.3.6 Leakage

Depending on the selected methodology and where appropriate, according to Cercarbono's normative framework, the validator should assess that the CCMP activity has adequately addressed the management of any potential leakage.

4.3.3.7 Information and data control system

The validator shall assess the GHG information management system and the procedures of the activity covered by the CCMP to determine whether it can rely on them during validation. To do so, the validator should:

- Identify all measured and monitored data and assess whether they correspond to the calculations, including measured and monitored data for the CCMP activity.
- Identify and confirm the acceptability of all additional information used in the results of GHG emission calculations, including, inter alia, GHG emission or removal factors, conversions, and global warming potentials.
- Assess whether there is planned, sufficient and appropriate record keeping linking the measurements to the report.
- Identify key points in the data management process that represent a high risk of misreporting and assess data controls at key risk points.
- Identify responsibilities for data and GHG information management system and assess whether segregation of duties has occurred and whether levels of responsibility are appropriate.
- Assess whether data collection and monitoring and operating frequencies are appropriate.
- Assess whether data backup and recovery systems are reliable enough.
- Assess whether the content of the PDD and to whom it is distribution list is appropriate.
- Assess whether the data control and information management system are transparent and complies with customer requirements.

4.3.4 CCMP calculations

The validator should assess the calculations used in the CCMP by checking:

- The correct application of calculations (e.g., GHG emission or removal factors, default values, formulae etc.).
- The correct application of the conversion of units of measurement and global warming potentials (using the updated information in the IPCC reports of these warming potentials).
- That the calculations have been performed in accordance with the selected methodology and the assessed criteria.

To assess the GHG removals or GHG emission reductions proposed by the CCMP activity, the validator shall assess and compare the baseline scenario with the proposed project scenario, including consistency of assumptions and limits over the crediting period and the lifetime of the CCMP.

4.3.5 Uncertainty

The uncertainty of the measured results reflects the lack knowledge regarding the measured magnitude.

The CCMP shall quantify the deviation of the input parameters or data used and the results obtained, and thus identify, control, and avoid possible errors in the measurement processes that lead to uncertainty.

ISO/IEC Guide 98-3 establishes rules for evaluating and expressing the measurement uncertainty that can be considered. According to this guide, the sources of uncertainty that influence a measurement[14] are:

- Incomplete definition of the measure.
- Deficient measurement method.
- Non-representative sampling, the measured sample does not represent the defined measurement.
- Inadequate knowledge of the effects of environmental conditions on the measurement or imperfect measurement of environmental conditions.
- Personal bias in reading analogue instruments.
- Finite instrument resolution or discrimination threshold.
- Inaccurate values of measurement standards and reference materials.
- Inaccurate values of constants and other parameters (e.g., GHG emission or removal factors and activity data) obtained from external sources and used in data reduction algorithms.
- Approximations and assumptions built into measurement methods and procedures.
- Precision issues in repeat measurement observations under apparently identical conditions.

In modifying values related to the quantification of GHG results to reduce uncertainties, the rounding operation should be used correctly, minimizing cumulative rounding errors, preferably using values indicated by observation and measurement, calculated to as many decimal places as possible; at least four decimal places are suggested, although the trend of all data should be observed to define the appropriate level. In line with the principle of conservatism, GHG emissions in the baseline scenario, as well as GHG removals or GHG emission reductions generated in the project scenario should be rounded down, while GHG emissions or leakage generated in the project scenario should be rounded up.

In the PDD and monitoring report, GHG emissions, GHG removals, GHG emission reductions and leakage (where applicable) should be reported as integer numbers, only some monitoring parameters, such as emission factors, calorific powers, among others, may be reported using decimals.

[14] Sources that are not necessarily independent; some may be grouped together.

The validator should assess whether the uncertainty associated with the CCMP affects the disclosure or the validator's ability to reach a conclusion. For this purpose, the validator should:

- Identify larger than expected uncertainties.
- Assess the effect of identified uncertainties on the CCMP.
- Determine the appropriate course of action for a given uncertainty.

In addition, the validator should identify assumptions with high potential for change and assess whether these changes generate a material error or discrepancy for the CCMP.

4.3.6 Assessment of the CCMP

The validator shall use the evidence gathered to assess the CCMP against the validation criteria outlined here. He/she should also assess whether uncorrected errors, individually and jointly, are material to the CCMP, as well as the conformity with the requirements.

4.3.7 Validation opinion

The validator shall provide a validation opinion based on the evidence gathered during the validation process. The opinion to be provided by the validator can be:

- **Positive (unmodified) opinion**: where it assures there is sufficient and appropriate evidence to support the estimates of GHG emissions and removals or GHG emission reductions in accordance with the requirements of the validation process.
- **Modified opinion**: where it is assured identified errors in estimating GHG emissions and removals or GHG emission reductions have been corrected in accordance with the validation process.
    - Where there is a deviation from the requirements of the criteria or deficiencies in the assumptions used to develop future estimates, the validator shall decide what type of modification to the validation opinion is appropriate. In addition to materiality, the validator should consider: the extent to which the matter affects the validity of the validation statement; the extent to which the effects of the matter on the validation statement can be determined; whether the validation statement is, or could be understood to be, misleading even when read in conjunction with the validator's opinion.
    - A modified validation opinion together with the validation statement normally serves to adequately inform interested parties of any deficiencies or potential deficiencies in the statement.
- **Negative opinion**: where it is concluded that there is insufficient or inappropriate evidence to support a positive or modified opinion, or where criteria are not adequately applied to support estimates of GHG emissions and removals or GHG emission reductions and are not consistent with the validation process or where the effectiveness of controls cannot be determined.

The validation statement can be issued only when the validator has generated a positive or modified opinion.

4.3.8 Validation report

The validator shall submit a validation report using the template for ***Validation Report*** or the template for ***Joint Validation and Verification Report***, according to the sector and mitigation activity the CCMP is focused in, as well as the mode the validation and verification processes are carried out (either separately or jointly) both templates are available at: www.cercarbono.com, section: Documentation.

The only exception to presenting the validation report in the templates referred to in previous paragraph is the case for migrated projects with valid crediting period, in which case the validation report presented to the standard of origin will be deemed as acceptable, as long as such report contains as a minimum, all elements and types of information included in Cercarbono's templates, or complementary information to fulfill this is attached to such report.

4.3.9 Validation statement

The validation statement is the document issued by the VVB, which refers to the validation report and contains a unilateral representation that it has validated the compliance of the CCMP with the requirements of the validation process and issued a positive or modified opinion.

The validation statement shall be presented using either the template for ***Validation Statement***, or the template for ***Joint Validation and Verification Statement***, according to the sector and mitigation activity the CCMP is focused in, as well as the mode the validation and verification processes are carried out (either separately or jointly) both templates are available at: www.cercarbono.com, section: Documentation.

The validator shall deposit the documentation for this stage with EcoRegistry. This should include the validation report, the audit or findings report, the validator's conflict of interest statement, the validation statement and any other information considered as important.

4.3.10 Adequate representation of the CCMP

The validator shall assess if the validation statement adequately represents the CCMP and shall ensure it includes material disclosures. In doing so, the validator should assess whether the disclosure:

- Is accurate and complete.
- Accurately reflects GHG activity.
- Presents unintended biases.
- Addresses the requirements and needs of stakeholders.

4.3.11 Summary of Cercarbono procedures for CCMP validation

Details on validation procedures are presented in ***Table 3***.

Table 3. Procedures for the validation of CCMPs[15].

Stage: Validation – Initial CCMP status: Public comments				
Process	**Action**	**Documentation / detail**	**Responsible**	**Time**
Validation registration	The holder or developer of the CCMP fills in the information and uploads the required documentation.	Validation calculations.	CCMP.	Depends on CCMP.
		Project Description Document.		
		Validation supporting documents.		
		Update of validation information in the national registry.		
Validation signature	The VVB uploads the validation information and signs the CCMP validation.	VVB Declaration of Conflict of Interest.	VVB.	Depends on VVB.
		Validation findings report (if applicable).		
		Validation report and annexes.		
		Validation statement.		
Validation approval*	The technical team reviews and approves the CCMP at the validation stage.	Validation authorization signature in EcoRegistry registry platform.	Certifier.	Up to 15 working days.
Final CCMP status[16]: Validated.				

*Only if the CCMP does not perform joint validation and verification.

For CCMP revalidation, for example, due to post-certification changes or to request renewal of its crediting period, among others, valid rules of the certification programme at the time such revalidation are to be applied.

4.3.12 Validation of post-certification changes

The VVB in charge of the validation of a CCMP that has experienced a change in its implementation, either temporary or permanent deviations to monitoring plans, methodology or other methodological documents, shall ensure that after such changes, the CCMP complies with the provisions of Cercarbono's regulatory framework. In such case, the VVB shall issue its positive opinion in this regard and shall send a request for approval of such changes to Cercarbono, which shall authorize it before proceeding with the certification process.

In such request, the VVB shall describe referred change, as well as its opinion on the change pertinence, considering the PDD keeps representing real information on the CCMP and

[15] The most recent version of the CDM standard documents for validation and verification activities can be used to complement elements of the verification process. (*CDM validation and verification standard for project activities* y CDM *validation and verification standard for programmes of activities*).
[16] Final CCMP status is only achieved after successfully completing all processes at each stage, including paperwork, documentation submission, resolution of observations and required corrective actions, as applicable.

corrected parameters comply with the monitoring plan and related methodological documents.

In case of project design changes, a reassessment of the selected methodology applicability, project boundaries, monitoring plan, additionality and project scale, the latter in case the project originally used a CDM small scale methodology and due to the design change now it belongs to the big scale category, shall be performed.

4.3.13 Validation of projects requesting renewal of their crediting periods

In the case of projects requesting renewal of their crediting periods, the VVB shall ensure that the CCMP has performed all required revisions to baseline, net anthropogenic GHG emissions reduction of GHG removals, monitoring programme and crediting period in the PDD, in addition to requirements pointed out in applicable methodologies, which shall be used in their valid versions at the time the validation aiming to crediting period renewal starts.

Additionality shall only be revalidated in case there are legal provisions in place with potential effects on additionality assessment, i.e., by complying with such legal provisions, the project activity would form part of the baseline scenario.

Templates, forms, and questionnaires shall be updated to their most recent version, while the VVB shall supervise material information existing in a previous version is included in related document, even when that is not requested or a specific section for it exists, incorporating it in such case as annexes or notes to the applicable document.

For baseline validation, the VVB shall assess its validity or that of its update in regards to the impact sectoral or national policies not existing when the previous crediting period started, might have over the baseline, as well as adequate application of the methodologies in their current versions and GHG reduction or removal calculations for the applicable period, including updating non-monitored values and factors , to ensure such original or updated baseline keeps valid.

It shall also be ensured, names and information on project holders are consistent with the last registered for the CCMP.

In case a different methodology is employed, from the one originally used for the crediting period, due to obsolescence of those originally employed, it shall be confirmed the updated PDD complies with all requirements as of the new methodology, except for additionality, which does not need to be revalidated.

4.4 CCMP verification

The CCMP verification can only be carried out by VVBs with valid approval in Cercarbono's voluntary carbon programme.

A prerequisite for performing a verification process, even in joint validation and verification events, is that activities related to validation must be performed prior to those for verification, ensuring a logical, orderly sequence in the execution of such processes.

The list of approved VVBs, as well as the description of the VVB approval process, may be consulted at:www.cercarbono.com, section: Certification: Validation and Verification.

Documents issued by a VVB are only valid for Cercarbono's voluntary carbon certification programme if they were issued in their final versions while the subject VVB had a valid approval before Cercarbono.

Following, the most relevant elements covered by the verification process of a CCMP, based on *ISO 14066:2023*, *ISO 14064-3:2019*, *ISO/IEC 17029:2019* and *ISO 14065:2020*, under which the VVB issues opinions in the verification report and a verification statement are detailed.

4.4.1 Verification plan

The verifier shall develop a verification plan that addresses the prior actions in ***Section 4.3.1***, as well as evaluate or analyze:

- That established in the PDD.
- The validity of the baseline scenario.
- GHG emission Sources.
- Changes in GHG emissions, GHG emission reductions and carbon stocks in the carbon pools over a given period in the project scenario.
- Implementation of quantification methods and reporting of any changes.
- The sources of GHG information.
- The data reporting and monitoring system.
- Oversight of the CCMP reporting data management and supporting processes.
- The availability of evidence for the information supporting the PDD.
- The results of previous verifications, where applicable.
- The results of sensitivity or uncertainty analysis.
- The type of GHG, considering the use of the warming potential values issued in the IPCC Fifth Assessment Report or those values that replace them.
- The monitoring plan, which sets out the number and frequency of verification events and justification for earlier or later than planned verification events.
- The monitoring methodology applied (i.e., direct measurement of GHG emissions or calculation of GHG emissions with indirect measurement of activities and calculation data).
- The monitoring report.
- The results of the validation report.
- Compliance with methodological criteria (additionality, eligibility, permanence, among others).
- That the CCMP does not generate net harm, through compliance with the document ***Safeguarding Principles and Procedures of Cercarbono's Certification Programme***, available at www.cercarbono.com, section: Documentation.
- Inputs to the proposed SDGs. In this regard, the VVB checks that the holder has completed the ***Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals***, available at www.cercarbono.com, section: Documentation.

- Other relevant information, if applicable.

The timespan between verification events established by the CCMP can be any between six months and three years[17], according to the crediting period or economic capacity of the CCMP, information which is detailed in section ***Timing of verification events*** of the ***Cercarbono's Protocol***.

4.4.2 Risk assessment

The verifier should perform a risk assessment of the PDD to identify a misstatement or non-compliance with the applicable criteria. The risk assessment should consider the results of the assessment of the material discrepancy and should consider:

- The probability of error in the PDD.
- The effect of GHG emission sources on the PDD.
- The probability of omitting a potentially significant GHG emission source.
- Presence of significant or unusual leakage not considered, whose materiality threshold should be considered as a minimum of 5 % of the level of mitigation results generated by the CCMP and reviewed in the verification process.
- The nature of the specific CCMP operations.
- The degree of complexity in determining the organizational or CCMP limit.
- Any changes from previous periods.
- The likelihood of non-compliance with applicable laws and regulations that may have a direct effect on the content of the PDD.
- Any significant economic or regulatory changes that may affect GHG emissions and their reporting.
- The selection, quality, and sources of GHG data.
- The level of detail of available documentation.
- The nature and complexity of quantification methods.
- The subjectivity in the quantification of GHG emissions and leakage.
- Any significant estimates and the data on which they are based.
- The characteristics of the reporting and data control system.
- Any controls used to monitor and report GHG data.
- The experience, skills, and training of personnel[18].

Sources of information for risk assessment can be obtained by conducting site or area visits, or by performing high-level analysis procedures to determine other areas of risk which may include:

- Assessment of changes in GHG emissions.
- Assessment of changes in GHG emissions and removals or GHG emission reductions over time.

[17] Except in case of first verification of a project with retroactive period, in which case it could be of up to five years.
[18] In compliance with Standards *ISO/IEC 17029:2019* e *ISO 14065:2020*.

- Assessment of expected GHG emissions and removals or GHG emission reductions compared to those reported.

In the case of REDD+ projects, it should include the assessment of risks related to social and environmental safeguards for REDD+ projects.

4.4.3 Types of risk

The following inherent, control and detection risks should be identified and assessed for the verification statement:

- For GHG emissions or GHG emission reductions: occurrence, completeness, accuracy, calculation dates range and ranking.
- For GHG removals: existence, rights and obligations, completeness, calculation dates range, accuracy, and allocation.

4.4.4 Evidence collection and verification execution plan

The verifier shall design a plan of activities for the collection of sufficient and appropriate evidence from each CCMP activity to determine whether the PDD conforms to the requirements of the verification process, which supports its conclusion in the verification report and verification statement, except in cases where the verifier chooses to examine all evidence.

The verifier should use a risk-based process to identify the evidence that is collected for each GHG-related activity and design and perform analysis procedures and tests for each type of GHG emission and removal or GHG emission reduction.

The verifier shall perform the verification in accordance with the verification plan and the evidence collection plan.

If the CCMP has made any changes to the PDD, because of requests for clarifications, misstatements and non-conformities, the verifier shall assess these changes.

The verification plan and evidence collection plan shall be approved by the team leader, especially when changes are made to:

- The scope or timing of verification activities.
- Evidence collection procedures.
- The locations and sources of information for evidence collection.
- The identification during the verification process of new risks that could lead to inaccuracies or non-conformities.

The verifier shall perform the verification in accordance with the proposed and approved verification plan against which he/she can collect evidence related to the CCMP activities carried out.

4.4.5 Data recording

The verifier shall collect and assess the existence of records of GHG removal data or GHG emission reductions set out in the monitoring report.

4.4.6 Aggregate GHG data and information

The verifier should collect evidence of the data aggregation process, including the agreement of the CCMP with the records made during the preparation of the PDD and related in the monitoring report.

4.4.7 Implementation of verification activities and techniques

4.4.7.1 Analytical tests

If conducting analytical testing, the verifier should consider the ability of the test to reduce or mitigate the identified risk, the reliability of the data to be analyzed, and the likelihood that the test will identify misrepresentations.

If analytical testing identifies fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expectations, the verifier should investigate those differences by obtaining additional evidence and performing other evidence-gathering activities.

4.4.7.2 Control tests

The verifier, in collecting evidence, should test the operational effectiveness of the controls, if:

- Deviations are detected and assess whether the deviations affect the ability to rely on those controls and whether additional testing of the controls is necessary.
- Additional testing of controls is necessary and whether other types of evidence collection should be applied.
- Data characteristics permit the use of control testing, the verifier should collect evidence to establish the operating effectiveness of those controls.

4.4.7.3 Estimation tests

The verifier should assess whether the estimates or calculations presented in the monitoring report are appropriate and comply with the applicable criteria and methods, including whether they have been applied consistently in previous periods or have been modified in current periods.

If required, the verifier should assess the appropriateness of the estimation methodology used, the applicability of the assumptions in the estimate and the quality of the data used in the estimate.

The verifier should gather evidence of the operational effectiveness of the controls governing the development of the estimate.

The verifier may develop its own estimate, calculation, or range to evaluate the estimate or calculation established.

4.4.8 Sampling

If sampling is used, the verifier should consider the purpose of evidence collection and the characteristics of the population from which the sample is drawn, aiming for a statistically significant sample.

4.4.9 Visits to the CCMP site/area/facilities

4.4.9.1 Site, area, or facility selection

Field audits or site/area/facility visits should be planned to gather the necessary information to reduce verification risks. These audits are carried out to evaluate, measure and corroborate on-site all aspects referenced in the CCMP, its supporting documentation, its GHG removal or GHG emission reduction calculations and other required information. They are normally performed on-site to verify that they were carried out according to the parameters required by the VVB and on the date assigned by the VVB[19].

In some cases, these field audits can be conducted remotely by VVBs (see ***Section 17***).

In the case of REDD+ projects developed in community-owned areas, including indigenous territories, field audits are mandatory.

For field audits, the verifier shall identify the need to visit sites, areas, or facilities, including the number and location of these, considering:

- The results of the risk assessment and the efficiency of evidence gathering.
- The number and size of sites, areas or facilities associated with the CCMP.
- The diversity of activities at each site, area or installation that contribute to the verification statement.
- The nature and magnitude of GHG emissions at different sites, areas or facilities and their contribution to the verification statement.
- The complexity of quantifying the sources of GHG emissions generated at each relevant site, area, or installation.
- The degree of confidence in the management of the GHG data and reporting system.
- Any risks identified in the risk assessment that indicate the need to visit specific sites.
- The results of previous verifications or validations, if any.

4.4.9.2 Circumstances requiring a visit to the site, area, or facility

The verifier shall conduct a site, area or facility visit in any of the following circumstances:

[19] In joint validation and verification processes, the field audit can be carried out in parallel, yet maintaining due order (validation activities before verification ones) making sure that it covers the requirements of both processes.

- The CCMP includes land use activities.
- An initial verification.
- A subsequent verification, for which the verifier has no direct knowledge of the activities and results of the previous verification.
- A verification where there has been a change of ownership of a site, area, or installation and where GHG emissions and removals and GHG emission reductions from the site, area or installation are used for the verification statement.
- Where misstatements are identified during verification, indicating the need to visit a site, area, or installation.
- There are unexplained changes in GHG emissions, GHG removals or GHG emission reductions since the verification statement.
- The addition of a site, area or installation required for the verification statement.
- Changes in the scope or limit of reporting.
- Significant changes in data management involving the specific site, area, or facility.

The verifier may determine that the above referred circumstances do not require a site, area or facility visit, based on the risk assessment results and evidence collection plan, and considering the results of any previous verification for the same site, area, or facility. If a verifier determines that a site, area, or facility visit is not necessary, such decision shall be justified and documented.

4.4.9.3 Activities to be carried out during site, area, or facility visits

The verifier should collect evidence at the site, area, or premises to assess, as determined by the risk assessment, on:

- Scope and limits of the site, area, or facility.
- Operations and activities relevant to GHG emission sources and carbon pools.
- Information and data control systems.
- Physical infrastructure.
- Equipment, such as measuring devices and instruments, to establish traceability of applicable calibration and monitoring information.
- Equipment types, assumptions and supporting calculations (e.g., verify that the manufacturer's information used as the basis for GHG emissions calculations matches the installed equipment).
- Processes and material flows that affect GHG emissions.
- Compliance with operational and data collection procedures.
- Sampling equipment and sampling methodologies.
- Monitoring practices against requirements established by the responsible party or specified in the requirements.
- Calculations and assumptions made to determine GHG data, emissions and, as appropriate, GHG removals or GHG emission reductions.
- Quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

4.4.10 Evaluation of changes from previous periods

The verifier shall determine whether changes from previous periods (or previous verification events) have been adequately disclosed by the client.

4.4.11 Ownership assessment

The verifier shall assess whether the CCMP holder is entitled to claim GHG removals or GHG emission reductions expressed in the verification statement.

It should also review the ownership or property rights of the facilities, processes, area or land covered by the CCMP, demonstrating the right to use them for the duration of the CCMP, or documentation demonstrating contracts or agreements are in place, in accordance with applicable laws, by means of which transfer, waiver in favor of, or rights cession of the natural rights for GHG emissions management and reductions or removals thereof has been executed by the legal holder of such rights.

4.4.12 Information and data control system

The evaluation of the information and data control system depends on the results of the risk assessment.

Evidence gathering activities to evaluate the design and effectiveness of the information and data control system shall consider:

- The selection and management of GHG data and information.
- The processes for collecting, processing, and consolidating GHG data and information.
- The systems and processes that ensure the validity and accuracy of GHG data and information.
- The design and maintenance of the GHG information system.
- The systems, processes and personnel supporting the GHG information system, including data quality assurance activities.
- The results of maintenance and calibration of machinery, equipment, and instruments.
- The results of previous verifications.

The documentation assessed by the VVB is uploaded directly by the VVB into the registration platform to ensure its availability, fairness, and transparency.

4.4.13 Assessment of the status of the CCMP

The verifier should assess any changes in risks and material discrepancy thresholds that may have occurred during the verification. The verifier should assess whether the high-level analysis procedures applied remain representative and appropriate.

The verifier should determine whether the evidence collected is sufficient and appropriate to generate a conclusion. If the verifier considers it to be insufficient, the verifier may undertake additional activities to collect evidence. The verifier should also check for material errors or discrepancies.

4.4.14 Assessment of conformity with requirements

The verifier shall assess any non-conformity with the requirements of the verification process. In assessing conformity, the verifier shall consider the following:

- The scope of the CCMP implementation, including area(s), the installation of technology and measuring equipment.
- The operation of the CCMP.
- The monitoring plan and methodology, including requirements on criteria.
- Changes to the monitoring plan, installed equipment or baseline scenario.
- Conservative judgements that have a material effect on the verification statement.
- Validation results.
- Results of previous verification events.
- Evaluation of changes from previous periods.

The verifier shall determine whether changes from prior periods that make such periods not comparable have been appropriately disclosed.

4.4.15 Verification opinion

The verifier shall provide a verification opinion based on the evidence gathered during the verification process. The opinion that the verifier is required to provide can be:

- **Positive (unmodified) opinion**: which ensures that there is sufficient and appropriate evidence to support the quantification of GHG removals or GHG emission reductions, that these meet the verification requirements, that the effectiveness of the controls has been assessed and that the verifier has confidence in them.
- **Modified opinion**: which ensures that identified errors have been corrected to support GHG removals or GHG emission reductions and are in line with the requirements of the verification process.
    - Where there is a deviation from the criteria requirements or a limitation in scope, the verifier shall decide what type of modification to the verification opinion is appropriate. In addition to materiality, the verifier should consider: the extent to which the issue affects the validity of the verification statement; the extent to which the effects of the issue on the verification statement can be determined; whether the verification statement is, or could be understood to be, misleading even when read in conjunction with the verifier's opinion.
    - An amended verification opinion together with the verification statement normally serves to adequately inform interested parties of any deficiencies or potential deficiencies in the statement.
- **Negative opinion**: which concludes that there is insufficient or inappropriate evidence to support a positive or modified opinion, or where the criteria to support the quantification of GHG removals or GHG emission reductions are not adequately applied and are not consistent with the verification process.

The verification statement can be issued only after the verifier has generated a positive or modified opinion.

4.4.16 Verification report

The validator shall submit a validation report using the template for ***Verification Report*** or the template for ***Joint Validation and Verification Report***, according to the sector and mitigation activity the CCMP is focused in, as well as the mode the validation and verification processes are carried out (either separately or jointly) both templates are available at: www.cercarbono.com, section: Documentation.

4.4.17 Verification statement

The verification statement is the document issued by the VVB, which refers to the verification report and contains a unilateral statement that it has verified the compliance of the CCMP with the requirements of the verification process and issued a positive or modified opinion. In this statement, the VVB shall have verified the annual disaggregation of GHG removals or GHG emission reductions achieved by the CCMP. Such disaggregation may have been done on a linear basis using the principle of conservatism or by modelling annual growth rates of the species used, especially for CCMPs in the land use sector.

The verifier shall deposit the documentation for this step in EcoRegistry, which should include the verification report, the audit or findings report, the verification statement and any other information deemed important.

According to *ISO/IEC 17029:2019*, the verification statement should include the following information:

- VVB name and logo.
- Client name and identification.
- Name of the CCMP.
- Related activity (GHG removal or GHG emission reduction).
- Sector in which the CCMP is carried out.
- A statement that the PDD is the responsibility of the client.
- Location and total area of the CCMP, where applicable.
- An overview of the facility or total area audited.
- An outline of the implementation in the verification process of *ISO 14064* and details of the version used.
- A statement that the VVB meets the accreditation criteria as set out in *ISO 14065* and details of the version used.
- An outline of the criteria agreed between the client and the VVB under which the verification was assessed.
- An outline of the criteria used by the VVB to verify the information.
- Where future predictions are included, an indication that the actual outcome may differ from the estimate because the assumptions on which the estimate is based may change.
- A list of the documents audited.
- The level of assurance of the verification.
- The total duration or lifetime of the CCMP (from day.month.year to day.month.year).
- The crediting period of the CCMP or its renewal, where applicable (from day.month.year to day.month.year).

- The total GHG removals or total GHG emission reductions estimated in the CCMP crediting period.
- The annual disaggregation of the net GHG removals or net GHG emission reductions quantified in the baseline and project scenarios for the audited verification period, including, where applicable, the amounts allocated for the carbon buffer. Rounded values may be provided.
- A statement on the destination of the carbon credits.
- The signature of the auditor or audit leader.

Cercarbono has ***Verification Statement*** and ***Joint Validation and Verification Statement*** templates, depending on the sector and mitigation activity on which the CCMP is focused, available at www.cercarbono.com, section: Documentation.

4.4.18 Summary of Cercarbono's procedures for the verification of CCMPs

Only CCMPs that are active on the EcoRegistry platform or migrating from other certification programmes will be able to conduct the registration and signing of the **verification**. Details of the verification procedures are presented in ***Table 4***.

Table 4. Procedures for the verification of CCMP[20].

Stage: Verification – Initial CCMP status: Validated				
Process	**Action**	**Documentation / detail**	**Responsible**	**Time**
Verification registration	The holder or developer of the CCMP fills in the information and uploads the required documentation.	Verification calculations.	MPCC.	Depends on CCMP.
		Verification support documents.		
		Monitoring report.		
		Updating of verification information in national registry.		
Verification signature	The VVB uploads verification information and signs the CCMP verification.	Declaration of conflict-of-interest verifier.	VVB.	Depends on VVB.
		Verification findings report (if applicable).		
		Verification report and annexes.		
		Verification statement.		
		Verified calculations.		
Final CCMP status[21]: Verified.				

[20] The most recent version of the CDM standard documents for validation and verification activities can be used to complement elements of the verification process. (*CDM validation and verification standard for project activities* y CDM *validation and verification standard for programmes of activities*).
[21] Final CCMP status is only achieved after successfully completing all processes at each stage, including paperwork, documentation submission, resolution of observations and required corrective actions, as applicable.

4.5 CCMP Certification

At this stage, the programme certifier conducts a comprehensive review of the documentation uploaded to the EcoRegistry platform by the holder and the VVB, which will assess the GHG removals or reductions of the project and thus issue and register the "Carboncer" certified carbon credits. The certifier will also review all the documentation when events involving conversion of carbon credits issued by other standards to Carboncer take place. In the event of any inconsistencies in the documentation during the review, a request will be sent to the holder of the initiative, the project developer or the VVB (whichever is applicable) so that they can be rectified to proceed with the issuance of the Carboncer.

The main documents and aspects that are reviewed on the EcoRegistry platform by the certifier are:

- The legal document accrediting as a proponent or the holder of the CCMP, which shall be signed by all interested parties.
- The PDD containing all relevant sections of the Cercarbono PDD template.
- The validation findings or corrective action report, if applicable.
- The validation report (where applicable), which shall be signed by the evaluator of the responsible VVB entity.
- Other relevant information supporting the CCMP validation process (including specific documentation, proof of land tenure, property rights or title, proof of contracting, among others) is complete and sufficient.
- The validation statement (where applicable) is duly signed by the validating entity, corresponds to the CCMP, areas/capacity, actions of the CCMP and complies with all relevant sections of the Cercarbono validation statement template.
- The monitoring report that is based on an approved methodology, complies with the established project activities and all relevant sections of the Cercarbono monitoring report template.
- The verification report, which shall be signed by the verifier of the responsible VVB entity, making sure that findings or corrective actions from the verification (if applicable) have been reviewed and evidence has been reviewed to show that these were resolved, included, and listed in the report.
- The join validation and verification report (where applicable), making sure that findings or corrective actions from the verification (if applicable) have been reviewed and evidence has been reviewed to demonstrate that they have been resolved, incorporated, and listed in the report.
- Other relevant information supporting the CCMP verification process (including specific documentation, verification calculations, calculation supports, etc.) is complete and sufficient.
- The verification statement is duly signed by the verifying entity, corresponds to the CCMP, areas or capacity verified, details the GHG removal or GHG emission reductions reached by the CCMP and fulfils all relevant sections of the Cercarbono verification statement template.

- The joint validation and verification statement (where applicable) that is duly signed by the validating/verifying entity, corresponding to the CCMP, areas/capacity and actions of the CCMP.
- Cercarbono's tools: to support the additionality criterion the certifier reviews that the CCMP has considered the ***Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives***. For issuing carbon buffers (individual and pooled) the certifier reviews compliance with ***Cercarbono Guidelines for the Management of Permanence and Reversal Risk in Climate Change Mitigation Initiatives in the Land-Use Sector***. To confirm that the CCMP has not generated a net harm, the certifier reviews compliance with the ***Safeguarding Principles and Procedures of Cercarbono's Certification Programme*** document. To issue the CCMP's SDG contribution, the certifier reviews that the holder has completed the ***Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals*** and that the VVB has generated the ***SDG Tool rubric***. These tools are available at www.cercarbono.com, section: Documentation.
- The certifier checks that the number of tonnes removed or reduced entered in the platform matches reality.
- In case of credits conversion into Carboncer, the certifier shall review the documentation provided by the holder of these credits, as well as whether the CCMP has been registered as migrated to Cercarbono in EcoRegistry registry platform.

When the certifier has any doubts or disagreement about the information submitted or additional documents are required to support a specific point to continue with the certification process. Through the EcoRegistry platform, it sends the holder or VVB requests for clarification or additional documentation required to continue the certification process. Until the requested information or documentation is incorporated into the EcoRegistry platform, the certification process cannot continue.

The certifier will write a report that supports the review and verification of all information submitted by the CCMP and the VVB. This report will support the CCMP compliance, and the emission certificate is generated (see ***Figure 2***). The holder of the initiative or the developer of the CCMP who has the respective authority will define the final destiny of Carboncer issued considering its reason. An issuance certificate serial can only be retired once and is thus deducted from the total number of serial numbers issued for the initiative (see ***Section 6.3***).

4.5.1 Summary of Cercarbono's procedures for the certification of CCMPs

At this stage, active CCMPs or CCMPs migrated from other certification programmes will be able to move to this stage of certification. The procedures to be completed by such CCMPs are detailed in ***Table 5*** below.

CCMPs may choose to apply for validation and verification together or separately. If validation and first verification are performed together, **validation** and **verification** approval will occur during **certification**.

Table 5. Procedures for CCMP certification.

Stage: Certification – Initial CCMP status: Verified				
Process	**Action**	**Documentation / detail**	**Responsible**	**Time**
Certification	The certifier reviews the validation and verification documentation and generates the certification report. The technical director reviews it and sends the corresponding certificate to Cercarbono's CEO for signature.	Cercarbono's certification report is prepared, based on information generated by the developer and the VVB from registration up to the verification stages for the CCMP.	Certifier.	Up to 20 working days plus required time to review / approve change requests[22]).
		Identification and resolution of findings during the review (if present, the duration of the process is extended until the findings are resolved).	CCMP / VVB / Certifier.	
		Certificate for signature by CEO.	Certifier.	
Emisión y registro del certificado	Cercarbono's CEO signs the certificate and the credits obtained are registered on the EcoRegistry platform.	Issuance of the GHG emission reduction or GHG removal certificate.	Cercarbono's CEO.	Up to 5 working days.
	Cercarbono requests the inclusion of the CCMP, where applicable, in the national registry system and verifies compliance.	Update notifications.	Cercarbono and CCMP.	15 days after certification.
Final CCMP status[23]: Certified.				

Once the Certification stage is completed and credits are issued (as detailed in ***Section 6***), the CCMP enters **Active** status, indicating that it is in the process of implementation and would eventually apply for future verification, as Cercarbono does not certify CCMPs but their climate change mitigation (GHG removals or GHG emission reductions).

Cercarbono will request project holders and developers to register CCMPs in national registration systems (where applicable) for legal recognition in these contexts.

Finally, other CCMP status, all considered as **Inactive** may occur, as detailed in ***Table 6***.

[22] Depending on the nature of change request associated to the finding and its response, time to assess pertinence of such response and review associated documents again can take up to 20 working days, additional to described 20 working days period, counted from the reception of such response.
[23] Final CCMP status is only achieved after successfully completing all processes at each stage, including paperwork, documentation submission, resolution of observations and required corrective actions, as applicable.

Table 6. Other possible CCMP statuses.

Status	Action	Documentation	Responsible	Time
Other possible CCMP statuses.				
Finished	Occurs when a CCMP reaches the end of its lifespan or crediting periods with no possibility to extend them.	Not required.	Commercial Director or designee.	Up to 5 working days.
Cancelled	If a holder or developer decides not to continue the implementation of a CCMP and requests its cancellation, it will be registered as Cancelled in the EcoRegistry platform.	Cancellation request letter.	CCMP.	Depends on CCMP.
		Certificate of CCMP cancellation signed by Cercarbono's CEO.	Commercial Director or designee.	Up to 5 working days.
Retired	If a holder or developer decides to withdraw a CCMP from the Cercarbono certification programme (e.g., for migration to another standard) and requests its withdrawal, it will be registered as Withdrawn on the EcoRegistry platform.	Withdrawal request letter.	CCMP.	Depends on CCMP.
		CCMP withdrawal certificate detailing the status of the CCMP, and its credits signed by the Cercarbono CEO.	Commercial Director or designee.	Up to 5 working days.
Suspended	Occurs when a CCMP has been sanctioned for non-compliance with programme rules or legal irregularity.	Depends on the case.	Commercial Director or designee.	Depends on the case.
Abandoned	If a CCMP has not performed a verification for more than three years and does not proceed as set out in section ***Timing of verification events*** of the ***Cercarbono's Protocol***. Cercarbono will register it as Abandoned on the EcoRegistry platform.	No additional is required.	Commercial Director or designee.	Indefinite.
		Certificate of abandonment of the CCMP, with details of the state of abandonment, signed by the director of Cercarbono.		

CCMPs that have reached **Abandoned** status will lose their individual carbon buffer (if any) accumulated to date, irrespective of whether they have continued to monitor or undertake a new validation for reactivation.

4.6 Chain of custody

All certification cycle procedures shall be performed on the EcoRegistry platform, which makes a registry of all interactions related to certification using blockchain technology, thus ensuring traceability, integrity, and security of the recorded information. All steps performed on the platform by the different actors and each carbon unit issued or traded are tokenised and electronically signed through the platform. The platform's rules only allow authorised and identified users to carry out steps related to the certification cycle.

Internally, the platform keeps a registry with historical versions of all documents uploaded to the platform, along with all change requests and corresponding responses produced by stakeholders and Cercarbono's team, fully guaranteeing the chain of custody of the entire certification cycle.

As stated by the contract with Cercarbono, EcoRegistry shall perform extensive annual assessments related to this subject.

Additional information on the security of the EcoRegistry platform is detailed in the document ***EcoRegistry Platform Connectivity*** available at www.ecoregistry.io.

4.7 Other certification cycle procedures

4.7.1 Change of company name

If the owner or developer of a CCMP, or any of its participants, changes its corporate name, it shall fill in the ***Change of Company Name Declaration*** form, available at www.cercarbono.com, section: Documentation, and attach the legal support of the change (Certificate of Existence and Legal Representation or corresponding, depending on the country).

4.7.2 CCMP cession

If the owner or developer of a CCMP assigns its rights and implementation to a third party, the ***Transfer Declaration*** form shall be filled in and the requested documentation shall be attached, submitting an email to info@cercarbono.com, for its review, analysis and determination about its pertinence.

5 Methodological elements review procedures

5.1 Additionality

The additionality of CCMPs should be initially defined by applying the ***Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives***, available at www.cercarbono.com, section: Documentation, during the formulation of the CCMP and subsequently reviewed at different stages of the certification cycle.

The first additionality review shall be performed by the VVB in charge of the validation and in the case of CCMPs opting for independent validation (not joint validation and verification), Cercarbono shall review additionality during the validation approval stage.

During the implementation of the CCMP, the additionality analysis shall be performed when new instances are added in grouped projects, or activity components in Programs of Activities (PoA) and reviewed by the VVB during verifications.

For renewals of the crediting period, in case of projects migrating from other standards, Cercarbono performs an additionality assessment using ***Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives***, available at www.cercarbono.com, section: Documentation.

The PDD, monitoring report, validation report, verification report (or joint validation and verification), and certification report templates have specific sections for the submission and assessment of CCMP additionality.

Additionality analysis shall consider compliance with all applicable laws and regulations independent of their enforcing status or application status of subject regulations in the project's environment. (see corresponding section ***Additionality*** in ***Cercarbono's Protocol***).

5.2 Baseline and project scenarios

The baseline and project scenarios shall be submitted by the CCMPs in their PDD and shall be reviewed by the VVB in the initial validation as well as in their revalidation, either by renewal of the crediting period or by the inclusion of new instances in grouped projects.

The PDD, monitoring report, validation report, verification report (or joint validation and verification), and certification report templates have specific sections for the presentation and assessment of both scenarios.

Assessment of these scenarios should be done in parallel with the additionality assessment, due to their close relationship.

5.3 Eligibility

For land use CCMPs, on top of confirming compliance with eligibility conditions as per in selected methodologies, common to all CCMPs, eligibility of their constituent areas shall be reviewed by the VVB at its initial validation, as well as in their revalidation, either due to crediting period renewal or due to the inclusion of new instances in grouped projects or

PoA. Templates for the land use sector (PDD, monitoring report, validation report, verification report (or joint validation and verification) and certification), have specific sections on eligibility.

5.4 Non-permanence

CCMPs implementing GHG removal activities in the forest land, agricultural, grassland and wetland categories or GHG emission reduction activities in the forest land and wetland categories require the application of ***Cercarbono Guidelines for the Management of Permanence and Reversal Risk in Climate Change Mitigation Initiatives in the Land-Use Sector***, available at www.cercarbono.com, section: Documentation. As a result of its application, and its associated tool, each credit certification simultaneously generates individual and pooled carbon buffers, the purpose of which is to ensure the permanence of the climate change mitigation represented in the credits issued, given that reversals can occur in this type of CCMP for distinct reasons.

The management of individual CCMP buffers and the collective buffers of the Cercarbono voluntary carbon certification programme is detailed in ***Section 8***.

As part of the procedures to ensure the permanence of credits issued, CCMPs shall include in their monitoring reports the tracking and management of the main risks identified in the application of the Buffer Tool, including an analysis of their potential causes, their scale, and relative likelihood of future reversals.

5.5 Summary of methodological elements' review

Table 7 presents a summary of the review processes of main methodological elements in the initial validation, in the validation aiming to renewal of the crediting period, in the verifications, and in the certification.

Table 7. Summary of review processes of main methodological elements.

Period	CCMP stage	Additionality	Baseline and project scenarios	Eligibility[1]	Non permanence[1]	Responsible
Prior to first crediting period	**Registration**	Initial analysis.	Initial definition.	Initial analysis.	Reserve tool application.	CCMP.
	Validation	Review.	Review.	Review.	Review.	VVB.
	Validation approval	Review.	Review.	Review.	Review.	Cercarbono[2].
First crediting period	**Implementation**					
	New instance addition[3]	Review analysis of new instances.	Review.	Review.	Reserve tool application.	VVB.
	Verifications	NA.	NA.	NA.	Verification of reversals and retirement of units or participants.	VVB.

Period	CCMP stage	Additionality	Baseline and project scenarios	Eligibility[1]	Non permanence[1]	Responsible
	Certifications	Review.	Review.	Review.	Buffer cancellation due to reversals or unit / participant retirement[4].	Cercarbono.
	... end of crediting period					
Following crediting periods	**Crediting period renewal**	Legal additionality analysis[5].	Thorough scenario definition.	NA.	Application of reserve tool.	VVB.
	Implementation					
	New instance addition	New instance analysis review.	Review.	Analysis of new instances.	Application of reserve tool.	VVB.
	Verifications	NA.	NA.	NA.	Verify reversals and unit /participants retirement.	VVB.
	Certifications	Review.	Review.	Review.	Buffer cancellation due to reversals or unit / participant retirement[4].	Cercarbono.

[1]: In CCMP in the land use sector.
[2]: Only in stand-alone validations (not in conjunction with verifications).
[3]: In grouped projects, during verifications.
[4]: If applicable.
[5]: Review required for provisions or regulations that might make it non-additional.

Additionally, additionality should be analysed in the case of post-registration changes to ensure that additionality is met, particularly when design, administrative or operational changes occur during project implementation.

6 Carboncer procedures

This section includes all procedures Cercarbono has established for the Carboncers during the full life cycle of the CCMPs.

6.1 Issuance

Issuance of Carboncers is part of Cercarbono certification process' certification stage (***Figure 1***). CCMPs shall have successfully completed the formulation, validation, and verification stages, in addition to the internal CCMP stages of design, implementation, and monitoring.

Once the certifier has made sure all CCMP documentation is complete and different identified editions and corrections have been performed, a duly filled, signed report is issued.

Once the report has been issued, a Carboncer issuance certificate is generated covering the allocation of the serial numbers (sequential identification codes and credit attributes, see ***Sections 6.2.1***, ***6.2.2***, and ***6.2.3***, and carbon buffers, see ***Section 8.1***) for each tCO_2e removed or reduced by the CCMP. This certificate lists the number of Carboncer issued by EcoRegistry under a unique serial number, an indefinite validity of the Carboncer, a total duration of the CCMP, as well as the VVBs that validated and verified it. In the case of land use CCMPs, serials are generated corresponding to the carbon buffer percentage for the GHG removals or GHG emission reductions achieved.

This certificate is signed by Cercarbono's CEO (see ***Figure 2***), stating that the certification report has been made, identifying the CCMP, its holders or representatives, the Carboncer generated by the implementation of the CCMP in a monitoring period audited by a VVB and, where applicable, detailing the serial numbers assigned to the carbon buffer.

Figure 2. Example of emission Certificate including Carboncer holder(s).

CERCARBONO
Certified Carbon Standard

CARBON CREDIT ISSUANCE CERTIFICATE

The Cercarbono's Voluntary Carbon Certification Programme certifies that the project

"AGUA VIVA"

On behalf of the indigenous communities: **Sambori and Tabaiba**: represented by AMBIENTE S.A.S. with NIT: 001.001.001-1, has achieved a net reduction of greenhouse gas emissions verified by the VVB, equivalent to 90,000 tCO2e, for which it has a total of

90.000 CARBONCER

Carboncer serial number *:
CDC_22_22_22_22_22_R2_1A_CO_2_2_2022_1 a CDC_22_22_22_22_22_R2_1A_CO_2_2_2022_90000

The **AGUA VIVA** project has also established a **CARBON BUFFER (INDIVIDUAL AND POOLED)** of **105,798** tCO2e that supports the permanence of the GHG removals obtained by this project in the period verified, with serials:

Serial number of pooled carbon buffer:

CDC_22_22_22_22_22_R2_1A_CO_2_2_BFC_2022_1 a CDC_22_22_22_22_22_R2_1A_CO_2_2_BFC_2022_1000

Serial number of individual carbon buffer:

CDC_22_22_22_22_22_R2_1A_CO_2_2_BFI_2022_1 a CDC_22_22_22_22_22_R2_1A_CO_2_2_BFI_2022_5000

* The holder of the project defines the destination of the Carboncer generated by Cercarbono, considering the reason for its use.

Project ID: 22
Project duration: 01.01.2018 - 31.12.2047
Verification period: 01.01.2022 – 31.12.2022
First verification report date: 02.01.2023
First verification statement: 02.01.2023
Certification report date: 15.01.2023
Certification issuance date: 16.01.2023
Verification: 1
Protocol version: 3.1

Director signature
Cercarbono

The certification report, as well as the carbon credit issuance certificate are publicly available on EcoRegistry's website.

Prior to generating the carbon credit issuance certificate, the certifier shall confirm the information related to the number of credits per year and their eligibility in the registration platform. Thus, Cercarbono ensures that the carbon credits are correctly qualified according to their suitability for the intended voluntary offset schemes or programmes.

6.2 Registration

The development of a transparent market requires unbiased information through the implementation of registry processes and systems disclosing the right information at each step. Users shall be able to recognise all transactions and traceability of carbon credits, e.g., where they come from, how they have been traded and who is the final beneficiary of each carbon unit. Cercarbono ensures this through its *blockchain*-based registry platform, where CCMP holders enter the information on their mitigation initiatives required by Cercarbono's voluntary carbon certification programme.

In EcoRegistry, carbon units are also registered and issued through Cercarbono-approved reporting flows. The total volume of carbon credits supported by the certification, which corresponds to the total volume of carbon credits issued by Cercarbono, is issued, and linked to the CCMP registration in the registry platform.

EcoRegistry securely guarantees the issuance, tracking, and transfers of all Carboncer, in accordance with the principle of transparency and avoiding double counting. It also makes public the information necessary for users to be able to recognize the origin, traceability, and final beneficiary of the credits.

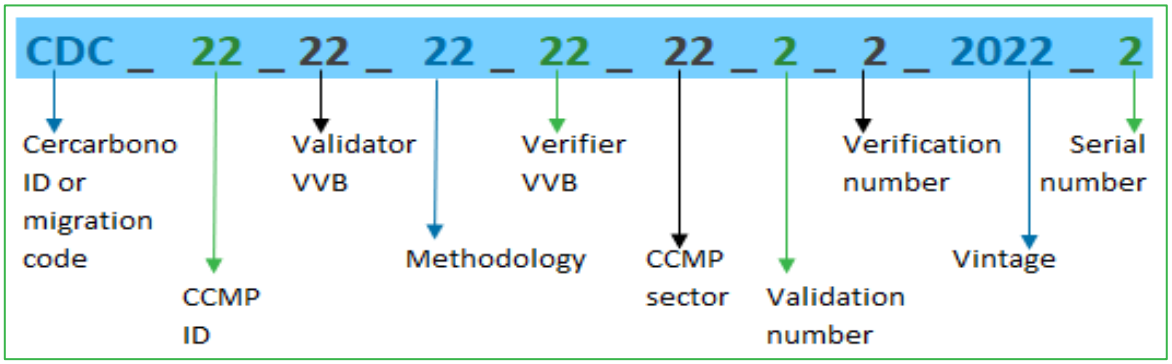
Information on each CCMP is always available on the EcoRegistry website (www.ecoregistry.io). All CCMPs are listed along with their general information as well as the supporting documentation for each stage. Once credits are generated, the accounting table of each CCMP can identify the credits issued, available, transferred, and retired, so that anyone can access this information. The system provides a unique serial number for each tonne of GHG removed or GHG emissions reduced.

The serials contain all relevant information on the attributes of the credits and the carbon buffers emitted. Throughout its evolution, Cercarbono has defined three different serial structures; the first (old serials) with fewer attributes, the second with the addition of the year attribute and the third (current serials) with attributes that complement and detail the most important characteristics of CCMP mitigation outcomes, as described below.

6.2.1 First serial coding structure

The coding of the old serials that were issued until 01.06.2019 is presented in ***Figure 3***.

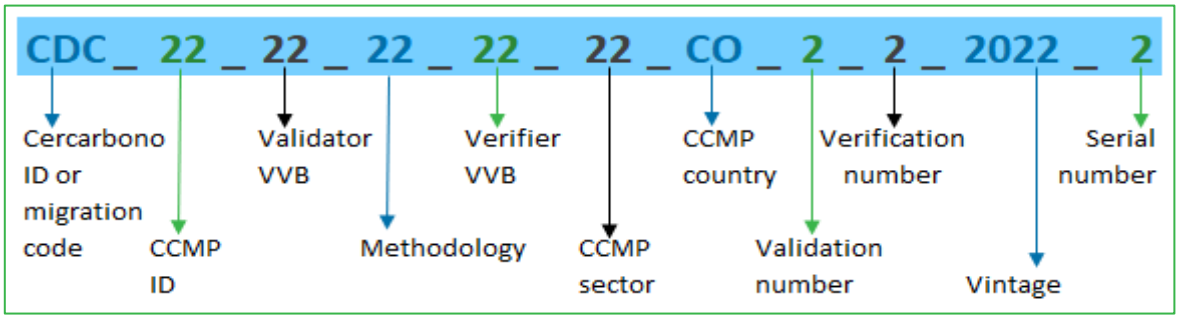
Figure 3. Description of the attributes of the old serial assigned to each Carboncer.



6.2.2 Second serial coding structure

The coding of the serials that were issued until 29.07.2022 is presented in ***Figure 4***.

Figure 4. Description of the attributes of the second serial structure assigned to each Carboncer.



6.2.3 Third Serial Coding Structure (in force)

The coding of the current serials allows for a more ample allocation of attributes of certified credits or generated buffers than the old serials, which allows for accounting and tracking of credits based on country, the programme or standard that generated the project, the VVBs involved, the sector to which the mitigation corresponds, the methodology used and the year, among other relevant aspects, as presented in ***Figure 5***.

The corresponding codification of sectors, activity type and combination of REDD+ activity and pools (where applicable) came into effect on 09.09.2022 and is detailed in ***Figure 5***.

Figure 5. Description of the attributes of the third structure of the serial assigned to each Carboncer (in force).

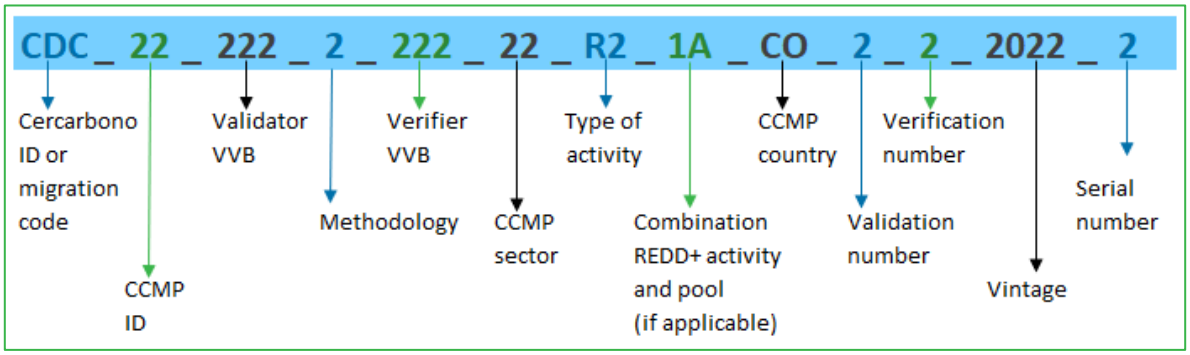


Figure 6. Coding of sectors, activity type and combination of REDD+ activity and pools (if applicable).

Sector
1. Power generation
2. Energy distribution
3. Energy demand
4. Manufacturing industry
5. Chemical industry
6. Construction
7. Transport
8. Mining and production
9. Metal production
10. Fugitive fuel emissions
11. Fugitive halocarbons/sulphur hexafluoride emissions
12. Waste management
13. Forestry
14. Agriculture

Activity type
R1: GHG removal
R2: GHG emission reductions due to energy efficiency
R3: GHG emission reductions from fuel or feedstock change efficiency
R4: GHG emission reductions by avoidance of GHG emissions
R5: GHG emission reductions from destruction of GHG emissions
R6: GHG emission reduction from renewable energy
R7: GHG emission reductions from low-carbon electricity

Carbon pool ↓	REDD+ Activity*			
	1. Deforestation	2. Forest degradation	3. Forest carbon enhancement	4. Sustainable forest management
A: Above-ground biomass	1A	2A	3A	4A
B: Belowground biomass	1B	2B	3B	4B
C: Dead wood and litter	1C	2C	3C	4C
D: Wood products	1D	2D	3D	4D
E: Soil organic carbon	1E	2E	3E	4E

*Other codes apply for other activities in the land use sector or XX for other sectors.

6.3 Retirement

In EcoRegistry, the user having a general or developer account type and has valid credentials and entitlement (either by ownership or as on behalf of the holder), can use the GHG removal or GHG emission reduction[24] certificate to be retired on behalf of the end-user of the Carboncer.

Retirement is the permanent allocation of an amount of certified carbon credits in favour of an end-beneficiary, it is deducted from the total available certified credits generated by the CCMP, so it cannot be used anymore (i.e., retired status of a Carboncer is permanent; it cannot be reactivated).

To make retirements, the user exercising the custody of the Carboncer shall log in with valid credentials to the platform and click on the option to retire certificates. Once there, the following information shall be entered:

- The CCMP holder name.
- CCMP Carboncer are retired from.
- Year in which the GHG removal or GHG emission reduction has been generated, referred to as *Vintage* in EcoRegistry.
- Serial of Carboncers to be retired.
- Amount of Carboncer to be retired.

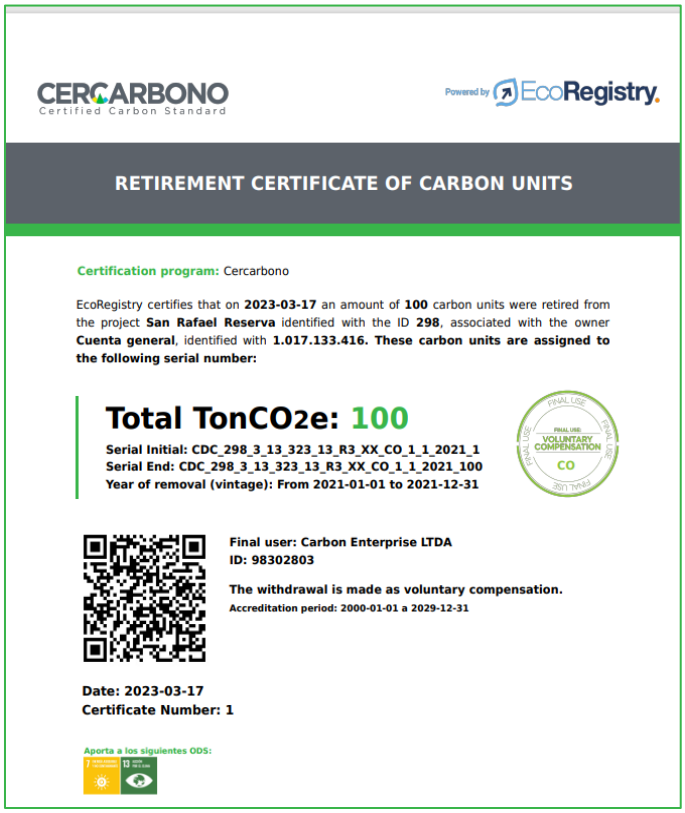
[24] Often policy frameworks highlight only the GHG emission reduction activity without further elaborating into the differences that exist within this climate change mitigation outcome. Thus, actions such as renewable energy, energy efficiency, and fuel switching efficiency listed under the GHG emission reduction activity and CCMP activities that integrate GHG avoidance, displacement, or destruction are considered as GHG emission reductions. However, Cercarbono sets out the differences that exist between these CCMP actions or activities, which will be highlighted (where applicable) in the issuance of carbon credits earned under a GHG emission reduction.

- Reason for Carboncer retirement: voluntary offset, carbon tax, or another specific offset scheme.
- Certificate language.
- End-user information: country of location, name, ID type and number (individual or company).
- Taxpayer information, if applicable: country, name, document type, and document number (individual or company).
- Entry of the verification code sent to the registered email to carry out the transaction.

The issued retirement certificate (***Figure 7***) contains the following information:

- Certification programme.
- Carboncer retirement date.
- CCMP name and ID.
- Name and ID of the CCMP holder.
- Number of retired Carboncer.
- Serials of the retired Carboncer.
- Period or vintage of the retired Carboncer.
- Company name and company identifier of the taxable person for carbon tax exemption/offset purposes.
- Name or company name and tax identification number/code of the end user.
- CCMP crediting period.
- Stamp of the intended use of the retired certificates.
- Carbon units' retirement certificate ID.
- QR code for information authentication.
- Intended use of the certificate.

Figure 7. Example of a Retirement Certificate automatically generated by EcoRegistry.



CERCARBONO
Certified Carbon Standard

Powered by EcoRegistry

RETIREMENT CERTIFICATE OF CARBON UNITS

Certification program: Cercarbono

EcoRegistry certifies that on **2023-03-17** an amount of **100** carbon units were retired from the project **San Rafael Reserva** identified with the ID **298**, associated with the owner **Cuenta general**, identified with **1.017.133.416. These carbon units are assigned to the following serial number:**

Total TonCO2e: 100

Serial Initial: CDC_298_3_13_323_13_R3_XX_CO_1_1_2021_1
Serial End: CDC_298_3_13_323_13_R3_XX_CO_1_1_2021_100
Year of removal (vintage): From 2021-01-01 to 2021-12-31

FINAL USE VOLUNTARY COMPENSATION CO

Final user: Carbon Enterprise LTDA
ID: 98302803

The withdrawal is made as voluntary compensation.
Accreditation period: 2000-01-01 a 2029-12-31

Date: 2023-03-17
Certificate Number: 1

Aporta a los siguientes ODS:

This Carboncer retirement certificate is generated in pdf format, electronically signed, and can be printed without losing its authenticity, verifiable against the original issued electronically by EcoRegistry, which may be accessed through the email address provided by EcoRegistry, using the verification code assigned by EcoRegistry.

The EcoRegistry registry platform transparently documents the retirement process of each CCMP's carbon credits. It publicly shows the number of certificates issued, retired, and available for each year in which they were generated and indicates, depending on the year of GHG removal or GHG emission reduction, the eligibility of the subject credits for the compliance scheme where the Carboncer may be used.

6.4 Transfer

The transfer process consists of the transfer of a certain amount of carbon credits between accounts registered in EcoRegistry. This process involves changing the account holding the Carboncer. The transfer functionality allows the transfer dynamics of the carbon market to be reflected in the registry, ensuring the traceability of the information.

Carboncer transfer is performed automatically under a self-management logic by general account or developer type users (as applicable). To do this, the user who owns the carbon credit shall log in with valid credentials to the platform and click on the ***Transfer certificates*** option. Once there, the following information shall be entered:

- CCMP from which carbon credits are to be transferred.
- Period or *vintage* of the carbon credits to be transferred.
- Amount of carbon credits to be transferred.
- Transferee account.
- Verification code sent to the registered email to carry out the transaction.

The transaction can be confirmed via the ***Transfer history*** tab, which records the following information on all transfers sent and received by the user:

- Type of transaction: sending or receiving carbon credits.
- CCMP generating the carbon credits.
- Serial transferred.
- Number of carbon credits transferred.
- Transfer interaction user.
- Transfer date.

Each transfer and its related information, including the holders of each carbon unit, is traceable by the platform through *blockchain* technology. Historical transfer reports can be generated automatically by the registry administrator.

6.5 Cancellation

This is the process by which credits registered on the Cercarbono registration platform are disabled to participating in further Cercarbono-supported transactions before they are retired.

Cancellation of credits is determined by Cercarbono according to the specific situation. Situations in which a Carboncer cancellation is required, and the corresponding due procedure are presented in ***Table 8***.

Table 8. Situations requiring Carboncer cancellation.

Situation	Responsible / Initial Action	Procedure
Conversion from Carboncer to another standard.	Carboncer's holder shall make a request to Cercarbono.	The holder shall send an email to info@cercarbono.com requesting the conversion including the following information: - Name of the CCMP. - CCMP ID in EcoRegistry. - Number of credits to be cancelled with their respective serial numbers. - Letter of acceptance of the cancellation by the holder.
Migration of a CCMP with available credits from Cercarbono to another standard.	CCMP holder shall make the request to Cercarbono.	The holder of the initiative shall send a formal letter to Cercarbono requesting the migration of the CCMP from Cercarbono to another standard, clarifying the need for the cancellation of the credits. The letter shall be duly signed by the holder.

Situation	Responsible / Initial Action	Procedure
Post-certification adjustments.	Cercarbono notifies the CCMP holder. There are cases where the VVB or the holder / developer are the ones notifying Cercarbono.	In front of evidence of CCMP credits as a result of an overestimation in GHG emissions reduction or GHG removals in a certain verification event, Cercarbono activates their procedures on post-certification to assess the possibility of cancelling such credits. Further explanation of the Overestimation-related cancellation process is provided in ***Section 6.5.1***.
Double issuance event.	Cercarbono notifies the CCMP holder and requests compensation measures, as applicable.	In case Cercarbono is made aware by any means or has reasonable suspicion of any likely or confirmed double issuance event involving Carboncers, either based on its own surveillance procedures or as learned from public sources , a due assessment process is activated, putting all available Carboncers of the subject CCMP on hold as a preventative measure and informing the project holder. If such double counting event (in the form of double issuance) is confirmed, then cancellation of Carboncers proceed, on top of any other compensation measure required as per ***Section 7.4***, "Procedures in case of occurrence of double counting".

If credits were previously transferred to other accounts, it is not possible to request cancellation. Mitigation results allocated to the Cercarbono buffer cannot apply for this procedure.

6.5.1 Overestimation-related cancellation procedures

Overestimation is a particular case where, at any time after a certain certification event, most likely in a subsequent verification process, it is discovered that Carboncers were issued in excess of the achieved and verified mitigation outcomes. When such situation is first known or communicated to the CCMP holder or the VVB in charge, they shall immediately make Cercarbono aware of it, triggering a process for settling accounts, after confirming such fact. The CCMP holder shall provide Cercarbono with a report indicating the number of overestimated Carboncers, as well as a thorough description of the possible causes leading to that situation.

In case Cercarbono confirms the declared number of Carboncers in an overestimation situation, a process similar to that described in ***Section 7.4*** starts, and if there is an available Carboncers balance in the CCMP holders account, the full amount of Carboncers required to revert such situation are cancelled, unblocking the account. Otherwise, the obligation set forth in ***Section 7.4*** to compensate for the subject deficit persists and procedures thereof apply. As follow up actions, verification calculations in the next verification event are required to be checked by both, the VVB in charge, and an independent expert appointed by Cercarbono, whose conformity statement regarding the process and quantification results is required to proceed with the subject Carboncers' issuance. Moreover, an investigation

committee is formed in Cercarbono to find the underlying causes of such overestimation, and in case a situation not arising from unintentional errors or inexperience on the CCMP holder's side, several levels of sanctions could be in place, as referred in ***Section 7.4***.

Figure 8 describes above described process, which must be followed and resolved in due time according to findings and commitments made in initial talks between the CCMP holder, Cercarbono and the VVB in charge, as applicable.

6.5.2 Double issuance-related cancellation procedures

Due to its nature, double counting events subject to Carboncers cancellation refer to double issuance situations, i.e., issuance of more than one Carboncer or carbon credit under another standard associated with the same environmental outcome (GHG emissions reduction or GHG removal), involving a CCMP participating in Cercarbono's voluntary carbon programme.

If Cercarbono becomes aware of any double issuance event and it is confirmed after due assessment, Carboncers shall be cancelled up to the amount involved in such double issuance event, if available. This cancellation shall occur independent of any other measures necessary and applicable as per ***Section 7.4***, to make-up for the Carboncers balance and any sanctions applicable.

Such likely double issuance event may be communicated to Cercarbono through any institutional channel, such as email, grievance mechanism, project comments interphase or direct, in-person or document-based communication, received by any Cercarbono staffer.

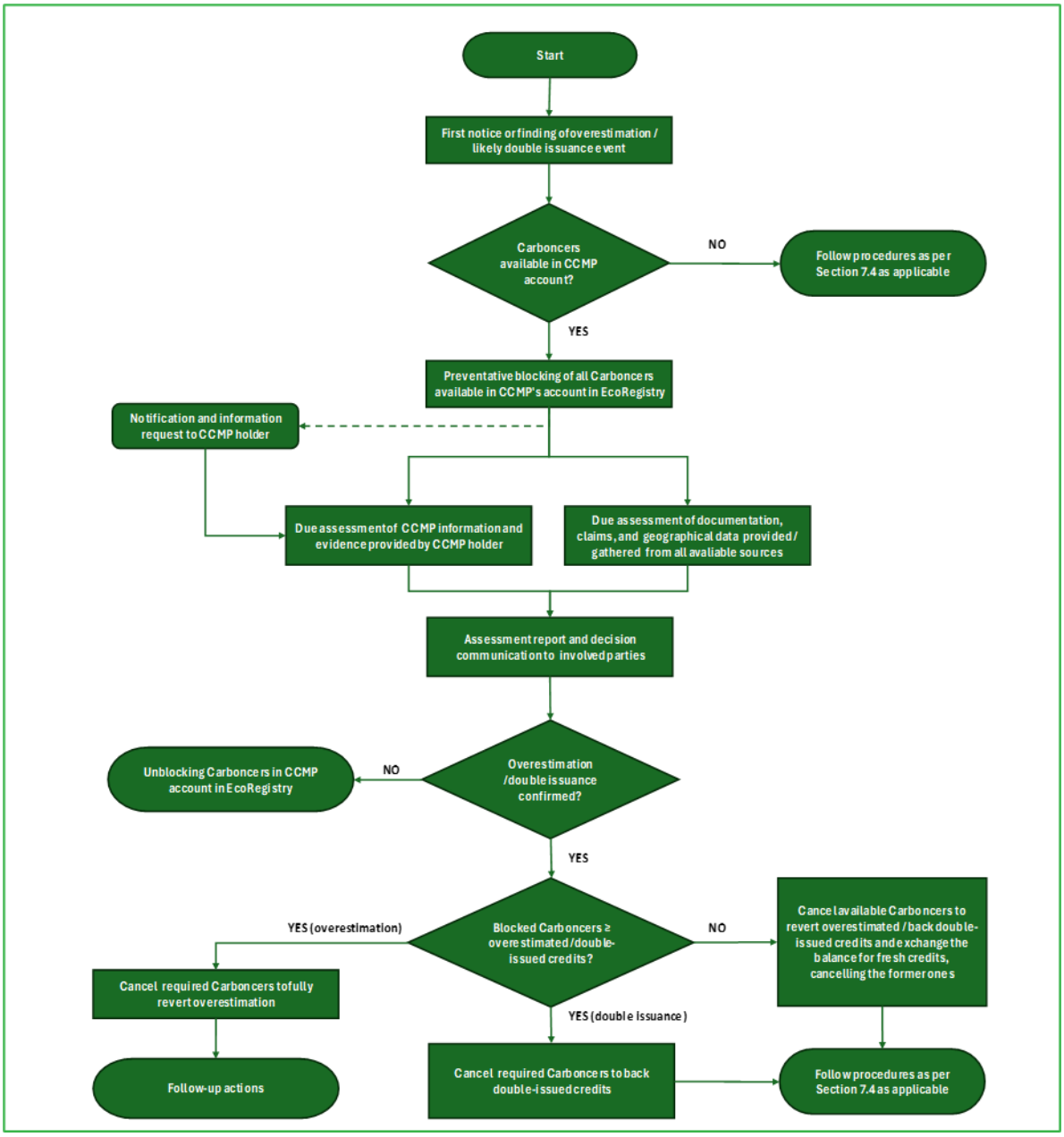
This triggers the process described in ***Figure 8***, which must be followed and resolved in due time according to findings and commitments made for the particular case, with Cercarbono coordinating the full process up to its final resolution.

In any case, it is necessary to provide minimum information required to sustain the claim and due identification of the source or the complainant(s), when his/her/their report is solely based on personal statements not backed by other sources to initiate the process.

Additional information may be requested / gathered by Cercarbono to perform a technical / procedural assessment from all involved parties. It is the responsibility of the CCMP holder to prove otherwise through credible and reliable information and/or substantiated statements, if applicable.

The assessment process in double issuance cases is carried out by setting up a dedicated committee as per in Cercarbono's Governance overview document, led by Cercarbono's CEO and with participation, at a minimum, of the Carbon Programme and the Carbon Certification Directors, which will lead a task force to examine all pieces of documentation and other evidence, communicating with involved parties to clarify and request information as needed to get to a final resolution on whether the double issuance is confirmed.

Figure 8. Flow diagram of Carboncers' cancellation process for double-issuance situations.



As stated in ***Section 7.4***, the CCMP holder is solely responsible for compensating any Carboncer balance not available in its account and Cercarbono, following provisions in the service contract entered with the CCMP holder, may force compensation of any Carboncers' balance by the CCMP holder, although herein described process is centered in the credits' cancellation process.

In double-issuance cases, Cercarbono may also act, at the parties' request, as an intermediary to get to agreements between them.

Cercarbono will finally produce a report and a public communication in case the double issuance situation is confirmed, including description of activities performed, conclusions

arrived, and next steps, assessing Carboncers' blocking, cancellation (and unblocking in its case).

Once the cancellation process is finished, the remaining Carboncers balance in the CCMP holder account are freed, provided it has complied with all applicable provisions regarding compensation as per ***Section 7.4***.

6.6 Carbon credit conversion to Carboncer

This process consists of converting carbon credits obtained from GHG removal or GHG emission reduction activities, which have been cancelled and transferred from a standard or certification programme to Cercarbono by migrating the climate change mitigation initiative to the Cercarbono registry or without such migration.

Only credits that have not been traded under the registry of the standard or certification programme they originate from are eligible for conversion to Carboncer. Conversion of credits generated in another standard or certification programme is studied on a case-by-case basis, as a thorough assessment of the verification event(s) under which they were generated (as well as relevant supporting documents), the certification programme they originate from, the VVB in charge of the verification and other relevant CCMP elements, is performed.

Following this assessment, the exact amount of carbon credits (indicating the vintage for the results of the CCMP activity[25]), convertible to Carboncer through EcoRegistry by means of external transfer, is determined.

Cercarbono ensures that this process does not generate double counting by guaranteeing full compliance with the procedures and steps herein defined.

6.6.1 Requirements

The requirements for the conversion of credits are listed below:

- **Procedures of the originating standard or programme:** the standard or programme the credits originate from shall have policies and procedures in place for credits cancellation to ensure no double counting takes place.
- **Sectors:** credit conversion is accepted in all sectors enabled in the Cercarbono certification programme.
- **Enabled standards or programmes:** information about standards or certification programmes from which credits can be converted into Carboncer can be requested to info@cercarbono.com.

The credits to be converted shall have an official and recent (no older than 6 months) communication of the standard or programme indicating:

[25] Corresponds to the year in which the GHG removal or GHG emission reduction is generated, referred to as Vintage in EcoRegistry.

- The standard or programme under which the credits were certified.
- The name of the mitigation initiative they originated from.
- The type of activity of the mitigation initiative (GHG removal or GHG emission reduction).
- The number of credits generated by the mitigation initiative or project that have been issued, traded, and available.
- The vintage years (vintage not older than 5 years of issued) and serial numbers of the credits to be transferred.
- The cancellation and transfer of credits including, if applicable, the transfer of the carbon buffer associated with those credits, with their respective serial numbers.
- The monitoring and verification reports supporting the issuance of the credits to be converted.

In the case of conversion of credits from more than one CCMP, separate applications shall be submitted for each project.

6.6.2 Application and process

The conversion request, along with the supporting documentation, shall be initially reviewed by Cercarbono's CEO, and subsequently by the technical team in charge of certifications, which shall analyse the technical conditions of the verification of the proposed credits and shall determine whether conversion into Carboncer is viable or not. For this purpose, the technical team may request additional documentation or responses to specific questions.

If conversion is approved, Cercarbono registry assigns serial numbers to converted credits, and separately, if applicable, to the buffers associated with those credits. Converted credits shall be considered as part of Cercarbono's collective buffer.

The process and different steps referred to credit conversion into Carboncer, are presented in ***Table 9***.

Table 9. Steps in the conversion of credits into Carboncer.

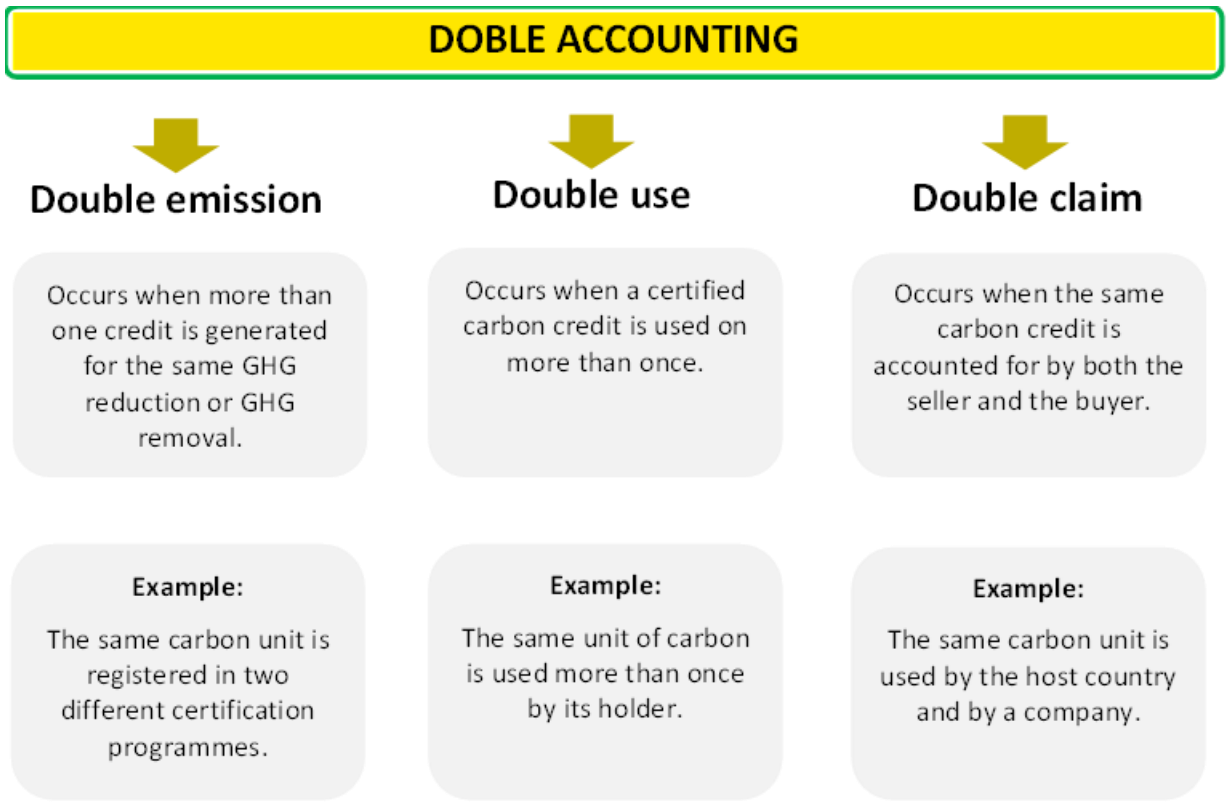
Step	Description	In charge of	Time
Cancellation	The carbon credits holder or holder's representative shall request cancellation of the subject carbon credits to the applicable standard/programme/registry.	Holder or representative.	Depends on the standard or programme of origin.
Application to Cercarbono	The completed form ***Application for Conversion of Carbon Credits from Other Standards or Programmes to Cercarbono***, available at www.cercarbono.com, section: Documentation, shall be submitted. Once the form is completed, the formal request is sent to Cercarbono by sending an email to info@cercarbono.com attaching the form and the monitoring and verification report corresponding to the credits.	Holder or representative.	Depends on the holder of the credits.

Step	Description	In charge of	Time
Document review	Cercarbono's CEO checks for compliance with the parameters required as a minimum for assessment of the application. Once they are met, the application is sent to the technical area.	CEO and technical area.	2-3 business days.
Application assessment	The technical area analyses and assesses the feasibility of converting the credits to Carboncer.	Technical area.	4 business days.
Response to application	The technical area sends a response to the holder or representative approving or disapproving credits conversion.	Technical area.	1 business day.
Account creation in registration platform	An account is created for carbon credits' the holder or representative in EcoRegistry.	Cercarbono registry administrator.	4 business days.
Credits certification and issuance	The technical area generates the certification and issuance of Carboncer, as well as the documental evidence regarding the process.	Technical area.	1 business day.
Credits registration	EcoRegistry registers the credits in the registration platform.	EcoRegistry.	1 business day.

7 Double counting

Double counting is a practice where carbon credits generated by CCMPs are counted or claimed more than once to comply with the same mitigation obligation, or once or more times for compliance with diverse mitigation obligations. This would represent an integrity failure, with potential consequences of diverting from optimal resource usage a deviation from the optimal use of resources for climate change mitigation, a situation that certification programmes such as Cercarbono shall control and prevent to maintain the integrity of carbon credits certified under the standard. Double counting of credits can be presented in any of its known forms: double issuance, double use, and double claiming (see ***Figure 9***). It is therefore necessary to understand each separately, as prevention mechanisms implemented in each case are different.

Figure 9. Double counting of carbon credits.



7.1 System design mechanisms to prevent double issuance

7.1.1 Available information on the holder and location of the CCMP

Whenever a CCMP is registered, all the holders of the CCMP shall be identified in accordance with the PDD supporting information, along with the exact location of the areas or operation units included in the CCMP, as established in the ***Guidelines for Mapping Presentation and Analysis***.

The information on ownership and authority for the development of the CCMP is reviewed by the VVB in the validation and verification processes and, in the case of projects in the land use sector that involve communities, this information is also reviewed in detail by Cercarbono in the registration stage.

The ownership of carbon credits is always defined in the emission and retirement certificates.

In addition, and to allow any interested parties verify information pertaining to a certain CCMP, Cercarbono makes publicly available relevant information, including mapping data, for all CCMPs registered under the standard at EcoRegistry platform, allowing in turn, identifying activities with potential risk of obtaining credits in more than one standard, for the same activity.

7.1.2 Contractual declaration of the CCMP holder

By means of a contract signed between the two parties (CCMP holder and Cercarbono), the holder declares that the CCMP is its legitimate and exclusive property. Additionally, she/he declares that (at the time of applying for certification and subsequent registration of the GHG removal or GHG emission reduction certificates), she/he is not aware that:

- They have been, are being, or will be, certified or registered in other registry systems.
- Concurrent benefits have been obtained from them contrary to the law.
- They are being used for multiple accounting purposes to obtain additional benefits.

7.1.3 Review of CCMP status in other certification programmes

As part of the CCMP registration approval process, Cercarbono performs an overlap check with projects registered in other registration platforms and performs a check to ensure that the CCMP is not registered in another registry, information that shall also be reviewed by the VVBs in the validation and verification processes.

This check is oriented to assess CCMPs are not registered under other environmental offset schemes, which could lead to double counting. Nonetheless, the holder shall always remain responsible about the consequences of such an overlap exists, including the obligation to follow provisions as per in the Protocol and the Procedures of Cercarbono regarding actions to resolve a situation of such nature.

It is important to highlight, this checking can only be performed on projects for which carbon standards in which the projects are participating disclose or share the corresponding mapping information.

7.2 Mechanisms to prevent double use

In addition to what has been described in ***Section 7.1.3***, which in effect constitutes an additional mechanism to prevent double counting, the following applies.

A robust registry system or platform is a fundamental tool to ensure accuracy in the accounting of mitigation actions and to prevent the risk of double counting. Cercarbono uses

the EcoRegistry registry platform to securely guarantee the different Carboncer-related procedures.

Carbon credits certified by Cercarbono can only be issued once. This means that a given credit can only be used in the framework of a compliance scheme (national or international), as assessed in the certification process.

When any certified credits-related transaction is performed and such credits are registered in EcoRegistry works, the user must input the intended final use for such credits, based on the certification process where Cercarbono issues the credits specifying its final use in case of national, corporate, or independent mitigation initiatives, such as carbon tax, ETS mechanisms, and for voluntary private compensation purposes, among others.

Doble use is also prevented by using the EcoRegistry platform, as when a carbon unit is removed from the platform, the token[26] representing that unit within the *blockchain* goes to a *burn address*, i.e., an inaccessible place to effectively take it out of circulation.

All of this is backed by the assignment of a unique serial number to each carbon credit, which is assigned by the EcoRegistry platform, thus ensuring no double use of these credits.

The EcoRegistry registry platform publicly indicates in the retired certificates' information for each CCMP, whether a given offset credit has been qualified as acceptable or by the certification programme for its use under a given climate change mitigation or offset scheme.

7.3 Mechanisms to prevent double claiming

Double claiming, as related to greenhouse gas (GHG) emissions reductions/enhanced removals, certified and issued by Cercarbono as Carboncers to a certain Climate Change Mitigation Project or Programme (CCMP), is a potential issue that can occur when such certified carbon credits are counted more than once towards climate change mitigation obligations or targets, (e.g., both by an organization or country reporting its GHG reductions or enhanced removals, and by the entity or country intending the use of the same credits to meet its mitigation objective or target, inter alia, its Nationally Determined Contribution (NDC)).

Double claiming can occur at the local, national, or international level. To prevent double claiming in alignment with the Paris Agreement's Article 6 mechanisms and related schemes (e.g., ICAO[27]'s CORSIA[28]), Cercarbono has developed a ***Procedural Guidance for Preventing Double Claiming***, available at: www.cercarbono.com, where concepts, procedures, documentation and provisions aimed to prevent double claiming in such environments and in general, when Internationally Transferred Mitigation Outcomes (ITMOs) are involved, are discussed and established.

[26] These are units of value, which represent carbon credits in a digital form.
[27] International Civil Aviation Organization.
[28] Carbon Offsetting and Reduction Scheme for International Aviation.

Therefore, this section has been revised to focus on potential double claiming cases where ITMOs are not involved, thus such procedures would not be applicable, at least in full, to those cases.

In these cases, double claiming occurs if a certain GHG reduction/enhanced removal unit (Carboncer in Cercarbono), is claimed to be a mitigation outcome for the CCMP holder towards a GHG emissions' binding objective, limit or target in a GHG emissions scheme or trading programme it participates, if such credit is traded and used by the organization acquiring it, against its own objective, limit or target, either internal or imposed by a GHG emissions scheme or trading programme.

Therefore, if GHG reductions / enhanced removals from a certain CCMP are considered for compliance against a binding GHG emissions' objective, limit or target by such credit(s) purchaser, then the CCMP holder shall demonstrate, by providing relevant documented evidence, such GHG reductions / enhanced removals are not and will not be used as credits under which the CCMP holder has been assigned a certain GHG emissions' objective, limit or target.

Conversely, if GHG reductions / enhanced removals generated by the CCMP are used as credits towards a GHG emissions' objective, limit or target set by a GHG emissions scheme or trading programme the CCMP holder participates in, then the credits shall be cancelled in the name of the CCMP holder / the subject GHG emissions scheme or trading programme, to avoid them being claimed under another GHG emissions scheme or trading programme.

All the above is applicable as regarded to the CCMP, i.e., if the facilities, land or processes in which the CCMP is implemented are included in the GHG inventory under which the CCMP holder has such binding objective, limit or target.

As such, in case GHG reductions / enhanced removals generated by the CCMP or the CCMP as a whole is included in the framework of a certain GHG emissions scheme or trading programme and intended for trading with a third party, then documented evidence shall be provided by the CCMP holder, that such certified credits are not and will not be counted or considered for purposes of crediting outcomes related to such binding objective, limit or target.

In addition, and without a specific request by Cercarbono, the CCMP holder shall inform that the GHG reductions / enhanced removals generated by the CCMP or the CCMP participating in a GHG emissions scheme or trading programme, subject to transaction, will not be claimed as mitigation outcomes for purposes of compliance with such GHG emissions scheme or trading programme's binding objective, limit or target, providing Cercarbono and the VVB in charge of the verification process, an attestation signed by the subject GHG emissions scheme or trading programme, stating that either:

- GHG reductions / enhanced removals generated by the CCMP have been cancelled and not used in such scheme or programme; or

- GHG reductions / enhanced removals generated by the CCMP, subject to transaction, do not overlap with the credits accounted towards the subject GHG emissions binding objective, limit or target.

Such communication shall include, at a minimum, a description of the GHG emissions scheme or trading programme, identification (serial numbers) of the involved Carboncers, describe the subject obligations for the CCMP, relevant contact and other information considered as relevant.

Failure to do so, even when not requested by Cercarbono, could make the CCMP / CCMP holder subject to sanctions as per ***Section 7.4*** of this document, and the obligation to compensate affected parties accordingly.

The above is applicable, even when some attributes of the Carboncers' serial numbers assigned by the registry system (allow a unique identification of each certified carbon credit) facilitate double claiming prevention, as they feature the identification of the CCMP host country, and the year associated with the occurrence of the GHG removal or GHG emission reduction, among other information and tools incorporated in EcoRegistry platform, which allow the traceability of each Carboncer, from its issuance up to its final trade.

7.4 Procedures in case of occurrence of double counting

As referenced above, Cercarbono has developed a ***Procedural Guidance for Preventing Double Claiming***, available at: www.cercarbono.com, where concepts, procedures, documentation and provisions aimed to prevent double claiming in such environments and in general, when Internationally Transferred Mitigation Outcomes (ITMOs) are involved, are discussed and established. The use case for insurance policies and other risk mitigation measures specific to double-counting risk are outlined within such document.

If double counting is identified or notified to the standard, Cercarbono initiates an investigation and requests EcoRegistry the blocking of all available credits of the involved CCMP, as a preventative measure, informing it and volunteering to act as an impartial intermediary for involved actors to facilitate meetings with the goal of resolving such situation.

In case it is demonstrated a double counting event has in effect occurred, Cercarbono initiates procedures to cancel credits already or potentially double-counted, informing immediately involved actors and acting as an intermediary in case it is asked to do so, to identify the existence, magnitude, and kind of double-counting situation, facilitating agreements on the procedure to eliminate such situation or possibility.

Cercarbono's CEO authorizes or requests revision of the measure to be applied, as well as potential sanctions thereof for the subject CCMP, at proposal from a specific purpose committee appointed for this matter, featuring the participation of the Programme Direction, the Technical Direction and other invited members according to the needs and nature of involved CCMPs, informing the Chairman of the BoD on this; measures and actions towards resolving and compensating this issue may include:

- Cancellation or blocking of carbon credits subject to double counting if they have not been commercialized or transferred to another EcoRegistry account.
- Forced compensation, consisting of the CCMP in fault shall compensate already commercialized carbon credits in double counting situation; in this case, two different action types may be followed:
    - If there is available balance in the CCMP's credits account, enough to cover the total credits involved in a double counting event, the same quantity of credits is cancelled from that balance, stating in the cancellation certificate, such cancellation is backing credits already issued and commercialized, or the credits in the balance could be exchanged by the credits found in a double counting situation, at CCMP's election, cancelling in this case the former ones.
    - If there is no available balance in the CCMP's credits account, sufficient to cover the total credits involved in a double counting event for land use CCMPs, Cercarbono may in the first place use the individual buffer generated to date by the CCMP, and in second place, Cercarbono's collective buffer, cancelling credits thereof to back credits in double counting situation, already issued and commercialized by the subject CCMP, while the CCMP is obliged to reinstate the same number of credits, having similar characteristics and certified by Cercarbono or other standards recognized by Cercarbono, to the collective buffer of the latter and to the individual buffer of the project, to compensate those used to resolve the double counting occurrence, giving a prudential time to perform these actions.
    - In case the CCMP generates more credits without double counting issues, due to an ongoing certification event, and prior to finalizing the prudential time granted for such forced restitution, the total or part of the generated credits in such event could be used for compensation, following provisions above, for all CCMP types.
    - In case there is no available balance in the CCMP's credits account sufficient to cover the total credits involved in a double counting event and before the demonstrated inability of the CCMP to restitute them, the CCMP holder will be forced to compensate the economic damage due to the necessary restitution of such credits to Cercarbono's buffer, keeping Cercarbono free and safe from further involvement in such situations and for consequential damages thereof.

Possible sanctions to be applied, in addition to compliance with above referred measures include, depending on the degree of responsibility (according to the CCMP holder's intentionality and the magnitude of the double counting event):

- Admonishment and warning for CCMP verification events suspension in case a similar situation of the same nature arises.
- Temporary suspension of the CCMP, indicating a time period during which such CCMP may not be allowed to initiate a new verification event in EcoRegistry platform.
- CCMP cancellation (impairing capacity for additional credits generation and/or registration in other carbon programme or standard).
- CCMP cancellation and permanent ineligibility of the CCMP holder for further registering with any new CCMP with Cercarbono.

In addition to provisions above, it is possible for Cercarbono to request additional actions to the CCMP holder to further support compensation of the double counting occurrence.

According to the Cercarbono determination, the user's access to the platform may be blocked or conditioned to authorization by Cercarbono for any action involving carbon credits management or trading on the platform.

In the case of those credits used for compliance of other NDCs or market schemes requiring corresponding adjustments, Cercarbono develops a report for countries in which CCMPs registered in Cercarbono are being implemented, such as they can apply corresponding adjustments thereof. In case of double claim, Cercarbono will assess the situation and will consider required measures if it is identified, the corresponding adjustment for a certain CCMP has not been performed.

Initially, Cercarbono will pursue a way for the involved parties resolving their differences or accounting discrepancies directly between them.

7.5 Overlaps

As a part of the validation process of CCMPs, the VVB shall review the CCMP for overlaps with other CCMPs (especially in the land use sector). In the case of REDD+ projects, the VVB shall check for non-compatible overlaps with another REDD+ project or other REDD+ results-based payment programme, i.e., a simultaneous overlap of the area (partial or total), of some or all the REDD+ activities contemplated and of the crediting period.

As part of the certification process, Cercarbono also conducts a review of possible CCMP overlap situations following the provisions as in ***Guidelines for Mapping Presentation and Analysis***.

7.6 Overlap-related conflict resolution

If Cercarbono detects overlapping situations between already registered projects, Cercarbono will invite the CCMPs in an overlap situation to resolve their differences directly between them, to determine which of them has the authority over the area, activities, or period in dispute.

If only one of the CCMPs has already certified credits involving a disputed area, activity, or period, these credits shall remain valid, but the procedures set out in ***Section 7.4*** may apply.

If for some circumstance “overlapping” credits have been issued for CCMPs participating under Cercarbono, such credits will be backed up by first allocating individual buffers from both projects and equally (if any) or collective buffers if there are insufficient individual buffers. The buffer amount allocated to compensate for the overlap situation will be deducted from the future certifications of the CCMPs involved (from non-overlapping areas).

If the overlap situation is resolved in favor of one of the two CCMPs or partially in favor of both CCMPs after the buffer allocation, the buffer will be reallocated to the Cercarbono carbon buffer.

If the CCMPs do not reach an amicable solution, they may go to the competent authorities to settle the differences or put the situation on hold.

In any case, the disputed area, activities, or period cannot be verified or certified until the dispute is resolved.

The ***Guidelines for Mapping Presentation and Analysis*** expand the explanation and procedures regarding the resolutions taken by Cercarbono on overlap identification.

7.7 Exchange of information with other registries

The Cercarbono registry (EcoRegistry) has web services for automatic connections to other registries.

Within the international carbon markets ecosystem, there are different registry types, either meta registries, or registries belonging, or operated by a standard or credit trading platform.

Through this information exchange, EcoRegistry can disclose the information associated with registered CCMPs, their specific characteristics, and the amounts of certified, transferred, retired, and cancelled credits. This interface has public query options, in which public CCMP information is provided, and has an option that is used when an external platform wishes to connect.

EcoRegistry is currently connected to various registry platforms, such as Climate Action Data Trust, CBL XPANSIV, EMA and ClimateTrade, and continuously expands or updates the status of such connections.

8 Carbon buffer management

Land use CCMPs that implement GHG removal activities in the forest land, cropland, grassland, and wetland categories or GHG emission reduction activities in the forest land and wetland categories require the application of ***Cercarbono Guidelines for the Management of Permanence and Reversal Risk in Climate Change Mitigation Initiatives in the Land-Use Sector***, available at www.cercarbono.com, section: Documentation. As a result of its application, each credit certification simultaneously generates individual and pooled carbon buffers, the purpose of which is to ensure the permanence of the climate change mitigation represented in the credits issued, given that reversals can occur in this type of CCMP for distinct reasons.

This buffer is accumulated as CCMPs are verified and their individual buffer is retained until release (if it occurs) or indefinitely (in the case of CCMPs that are abandoned before the end of their lifespan).

The operation of Cercarbono's carbon buffer, along with certified CCMPs activities, is guaranteed through agreements in place with EcoRegistry and other organizations, for continued management of such CCMPs and subject buffer, following provisions set for in regulatory documents in the unlikely case Cercarbono standard or its carbon programme were dissolved or ceased operations.

8.1 Carbon buffer accounting

Until the entry into force of version 3.1 of the Protocol, Cercarbono retained a pooled carbon buffer equivalent to 15 % of the credits emitted in the CCMP in the land use sector. From version 3.1 onwards, the collective buffer was set at 5 %. An individual buffer has been established, with variable percentages (between 0 % and 43 %), depending on the risk level associated with CCMP features and the buffer tool provisions.

Amounts held in verifications as a **collective buffer** are registered with an internal identification, which allows accounting and tracking, but do not belong to any CCMP and will not be credits that can be issued although they can be cancelled when a project abandonment or cancellation is to be supported, or to back issued credits found in a double counting situation. Similar to carbon credit serials as explained in ***Section 6.2.3***, there are two types of carbon buffer identification serials. Carbon buffer serials are assigned according to the coding that was in place at the time of buffer credits were issued.

At the CCMP certification stage, when generating credits earned in the monitoring periods, serials are also generated for individual and pooled carbon buffers. These serials have a similar structure to the credit serials, as shown in ***Figure 10*** and ***Figure 11*** (for old serials) and ***Figure 12*** (for current serials) and are registered in the Programme's registry platform.

Figure 10. Description of the attributes of the old serial assigned to each (pooled) carbon buffer.

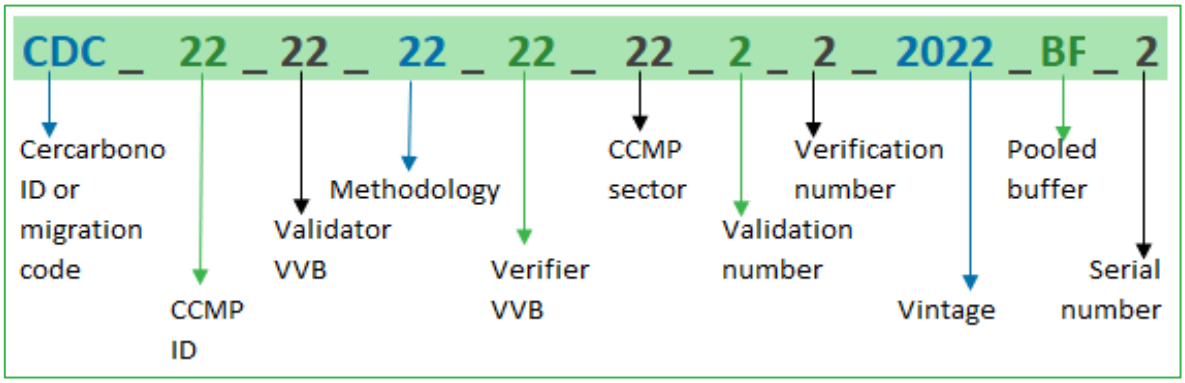


Figure 11. Description of the following attributes of the serial allocated to each (pooled) carbon buffer.

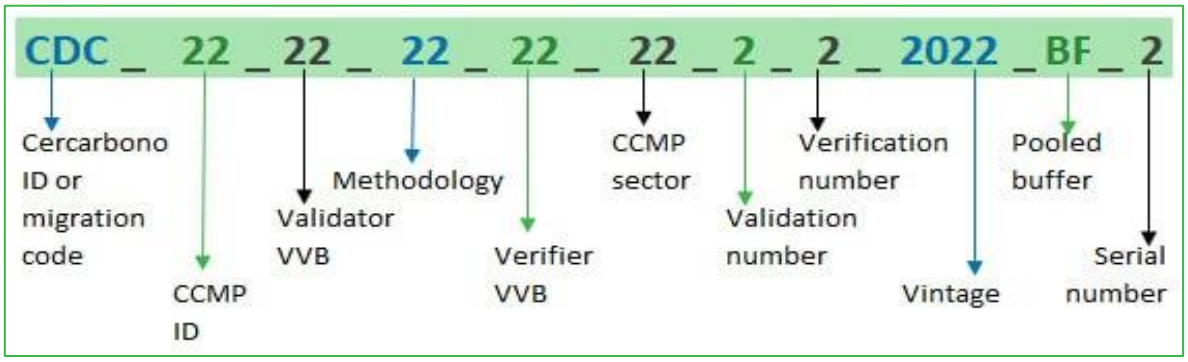
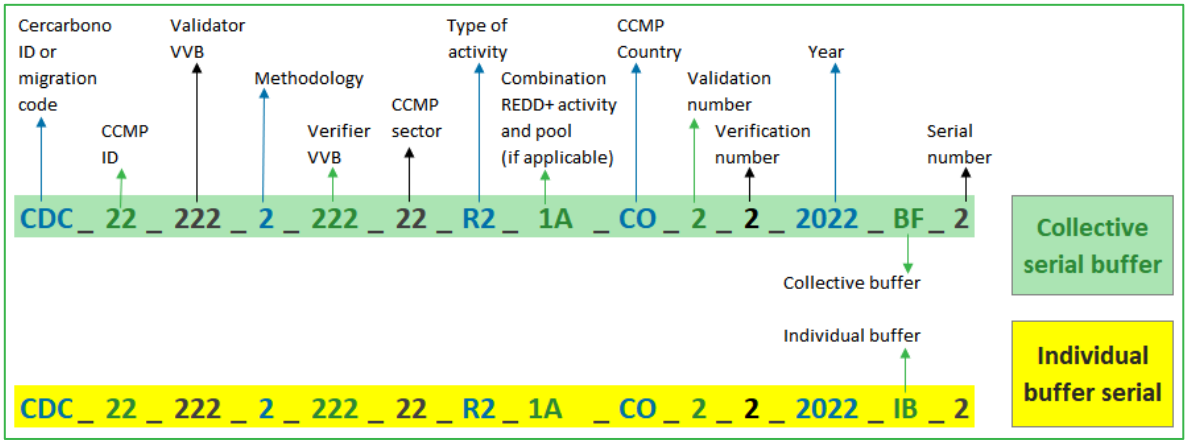
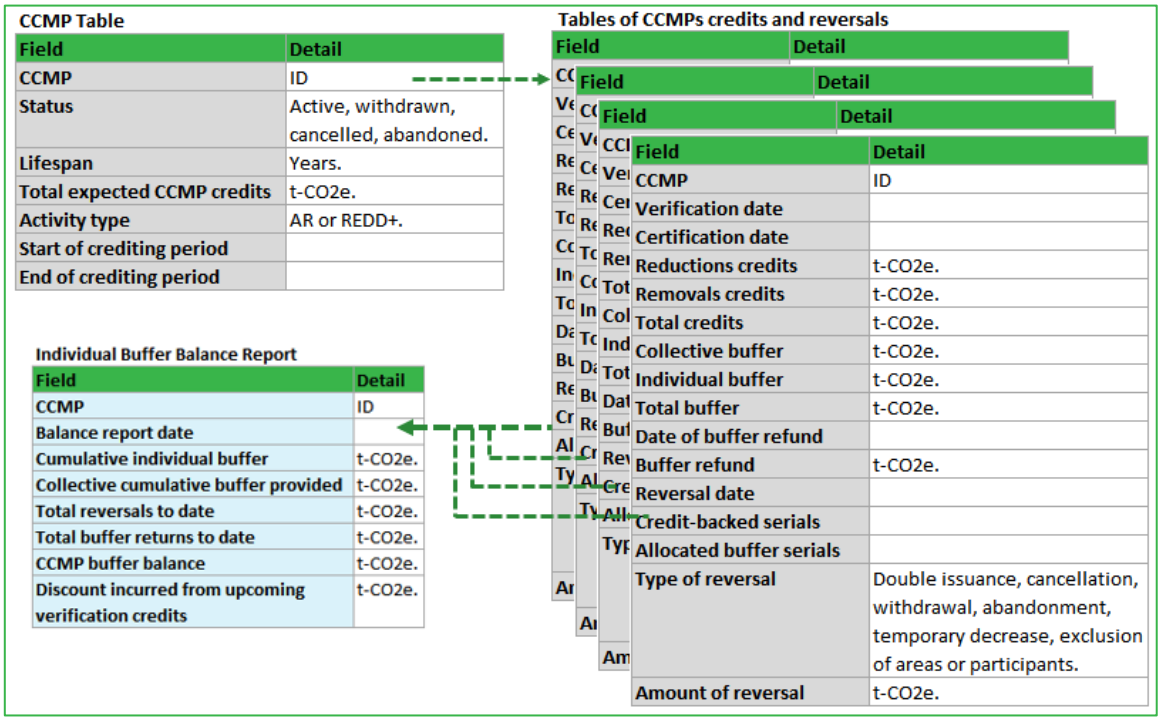


Figure 12. Description of the current serial components allocated to each carbon buffer (pooled and individual).



To properly manage the programme's carbon buffer, Cercarbono has an accounting system that keeps detailed account of all transactions related to the issuance of credits in the land use sector and their respective buffers, as well as buffer allocations to offset reversals occurring in the CCMPs. ***Figure 13*** presents the basic structure of the buffer database and its relationship to an individual CCMP buffer balance report.

Figure 13. Buffer database structure, table relationships and an individual CCMP buffer balance report.



The accounting system can also generate reports based on buffer serial parameters to indicate the degree of robustness and maturity of the overall buffer of the Cercarbono voluntary certification programme. Detailed procedure is described in the ***User's Guide of Cercarbono's Carbon Buffer Accounting System***[29].

8.2 Periodic evaluation of carbon buffer performance

Every two years from the fifth year of operation of the Cercarbono voluntary certification programme (2023), Cercarbono assesses the performance of the carbon buffer, considering the total number of CCMPs that required the carbon buffer, the amount of credits issued (over the period and cumulative), the size of the pooled carbon buffer, the sum of individual carbon buffers, and the amount of GHG mitigation reversals (over the period and cumulative), as well as an analysis of CCMP performance in terms of planned and actually reached mitigations, the number and impact of CCMPs with delayed verification processes, or that have been abandoned before the end of their lifespan or crediting period, and an analysis of the risk factors that contributed to the lower performance that some CCMPs may have had.

The buffer performance analyses are publicly available and serve as the basis for adjusting subsequent versions of the Buffer Tool, the number and weighting of risk, and mitigation

[29] Internal document.

indicators, and the percentages of carbon buffer required by CCMPs to ensure the permanence of credits in the land use sector issued by the programme.

The performance analyses include the twelve metrics for measuring the robustness and maturity of the overall carbon buffer. As an internal programme process, which is not used for public reporting, a ranking of CCMPs with the highest reversal risks is also generated.

Based on performance, it is possible that the pooled carbon buffer to be retained in the future may be adjusted upwards or downwards for new CCMPs. In no case will the risk or buffer analyses requested from programmes or projects be retroactive; however, CCMPs will be required to apply the most recent version of the Buffer Tool at each verification.

8.3 Reversal management

In CCMPs in the land use sector, reversals of the mitigation reached can occur due to several factors.

Table 10. Reversal events in the land use sector.

Event	Action
Post-issuance finding of double issuance.	Allocation of available CCMP credits, individual buffer, or collective buffer (in this order) to issued credits. Application of sanctions according to ***Section 7.4***.
Cancellation of the CCMP.	Irrecoverable loss of individual buffer (if any). Allocation of individual (or collective if necessary) buffer to credits issued.
Withdrawal from the CCMP to a standard or Programme not recognized by Cercarbono.	
Abandonment of the CCMP.	
Temporary decrease of carbon stocks below the level already accredited.	Allocation of available CCMP credits to series of credits already issued. If they are not sufficient, the CCMP shall offset used buffers against future CCMP certifications.
Exclusion of areas or participants.	Deduction of an amount equal to the credits earned by areas excluded from the mitigation total reached by the CCMP during the monitoring period.

In CCMPs in the land use sector, especially in GHG removal projects subject to planting and harvesting, it is normal for a temporary decrease in carbon stocks to occur due to harvesting, fire, pests, and other unintended factors. This decrease is usually temporary and recovered over the long term.

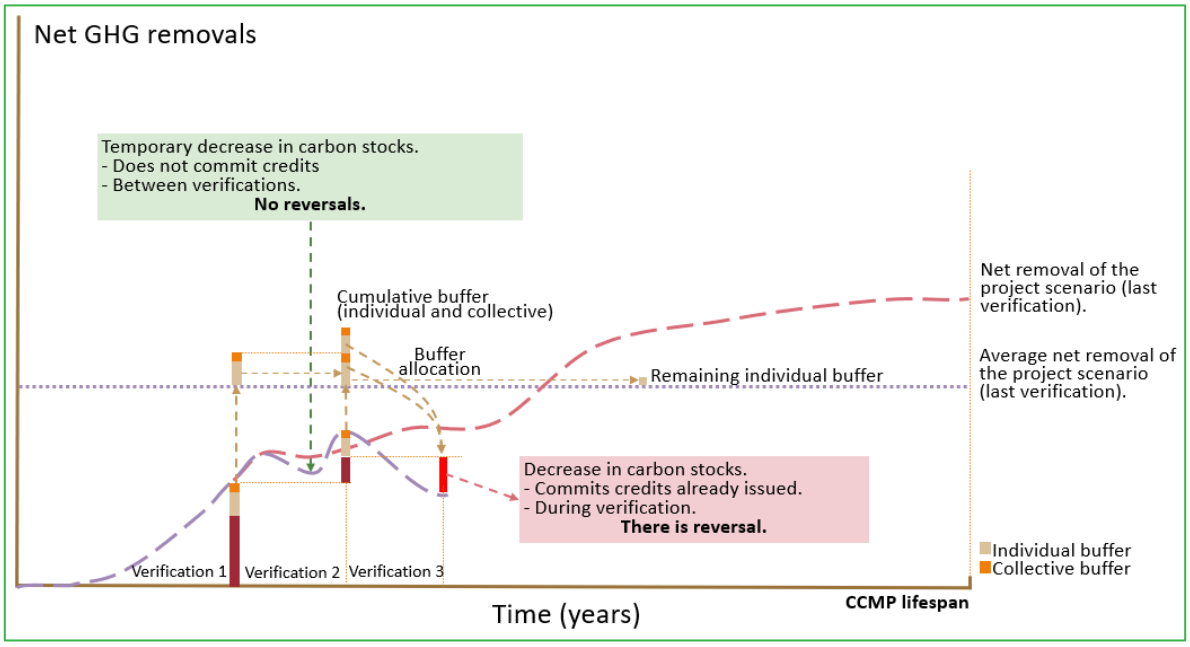
In CCMPs in the land use sector, reversals occur when the net benefit (considering the baseline scenario, emissions, removals, and leakage) of GHGs is negative in each verification compared to the previous one. If this reversal does not compromise previously issued credits (i.e., does not reach a decrease in carbon stocks that backed previously issued credits) or if it occurs before a verification with the possibility of recovery, it does not constitute a mitigation reversal that needs to be offset by a retirement of carbon buffers to back up already issued credits.

If a verification of a given CCMP finds that there has been a decrease in carbon stocks to a level below the total amount of credits that have been issued for the CCMP, a reversion will be considered to have occurred which requires offsetting by withdrawing a buffer amount equal to the amount of the reversion that has occurred and allocating it to the same number of credits already issued. Depending on the buffer status of the CCMP credits, two situations may occur:

- If the CCMP has sufficient accumulated individual buffers to support the reversal, these will be allocated internally to the credits needed to correct the reversal that has occurred. In this case, the CCMP loses the individual buffers used to offset the reversal and eventually will not be able to recover them.
- If the CCMP's individual buffers are not sufficient to offset the reversal, all necessary individual buffers and collective buffers are used. In this case, the CCMP shall offset in future certifications the collective buffers used to compensate for the reversal that occurred, even if their amount exceeds the individual and collective buffers generated by the previously issued claims.

The process of offsetting reversals by allocating a buffer of credits equal to the reversal occurred is presented in ***Figure 14***.

Figure 14. Use of carbon buffer for offsetting reversals.



8.3.1 Insufficient carbon buffer

After confirming a reversal and assessing its magnitude, Cercarbono will initiate the compensation process for credits in reversal situation, notifying the CCMP holder on this and performing a temporary blocking of available credits, while following measures are performed.

As a first step, a direct compensation of credits in a reversal situation is due, by cancelling an equivalent number of available credits in the CCMP holder's account.

If there are not enough available credits to fully compensate the reversal event in the CCMP holder's account, the balance shall be covered by cancelling an equivalent number of available credits in the CCMP's individual buffer account.

If after the previous steps, there is still a need for additional compensation, it shall be performed:

a) Utilizing the Programme's pooled buffer reserve, if applicable and according to established rules and procedures under Cercarbono; and

b) Cancellation of eligible carbon credits in provided by the project holder to Cercarbono, as required to fully compensate the reversal event and replenishing the CCMP's individual buffer, and the Programme's pooled buffer,.

Specific agreements involving deferred replenishing of credits, regarding only those used from the CCMP's individual reserve at the next verification event at latest, provided a date not beyond one year from the date such compensation was effective, is committed to that purpose, and a specific risk assessment determines the risk level for a new reversal event in such period is either very low, or negligible.

Credits used from the Programme's pooled buffer must be compensated immediately.

8.3.2 Compensation obligation subsistence

The obligation on the CCMP holder to compensate for reversals subside independent from the CCMP status including, and not limited to following:

- Finalized,
- Cancelled,
- Suspended,
- Retired, o
- Abandonment.

Total loss of future credit generation capacity, the crediting period end or any change of status of the CCMP in the Programme does not excuse its holder from the obligation of compensating in full any deficit resulting from a confirmed reversal, according to Cercarbono's regulatory framework.

8.3.3 CCMPs without future compensation capacity

When a CCMP is not anymore able of generating additional credits for compensating utilized ones from the buffer (e.g., after finalizing its crediting period, due to the CCMP being definitely cancelled, or due to a permanent loss of eligible areas), the CCMP holder must:

a) Provide Cercarbono with additional eligible credits to cover the deficit generated due to the reversal event; or

b) Comply with the compensation mechanism as provided by Cercarbono to guarantee the environmental integrity of the system and adequate compensation for the credits volume involved.

Compensation must be performed, within the period Cercarbono determines following a reversal confirmation, according to Cercarbono's regulatory framework.

8.3.4 Corrective measures in case of non-compliance

In case of non-compliance regarding compensation of a confirmed reversal within the time-line established by the Programme, Cercarbono may apply and enforce required corrective and/or disciplinary measures, pursuant to:

- Preserving the system's environmental integrity;
- Restoring the registry integrity;
- Ensuring traceability of involved credits; and
- Ensuring due compensation for the total credits volume applicable for the subject confirmed reversal event.

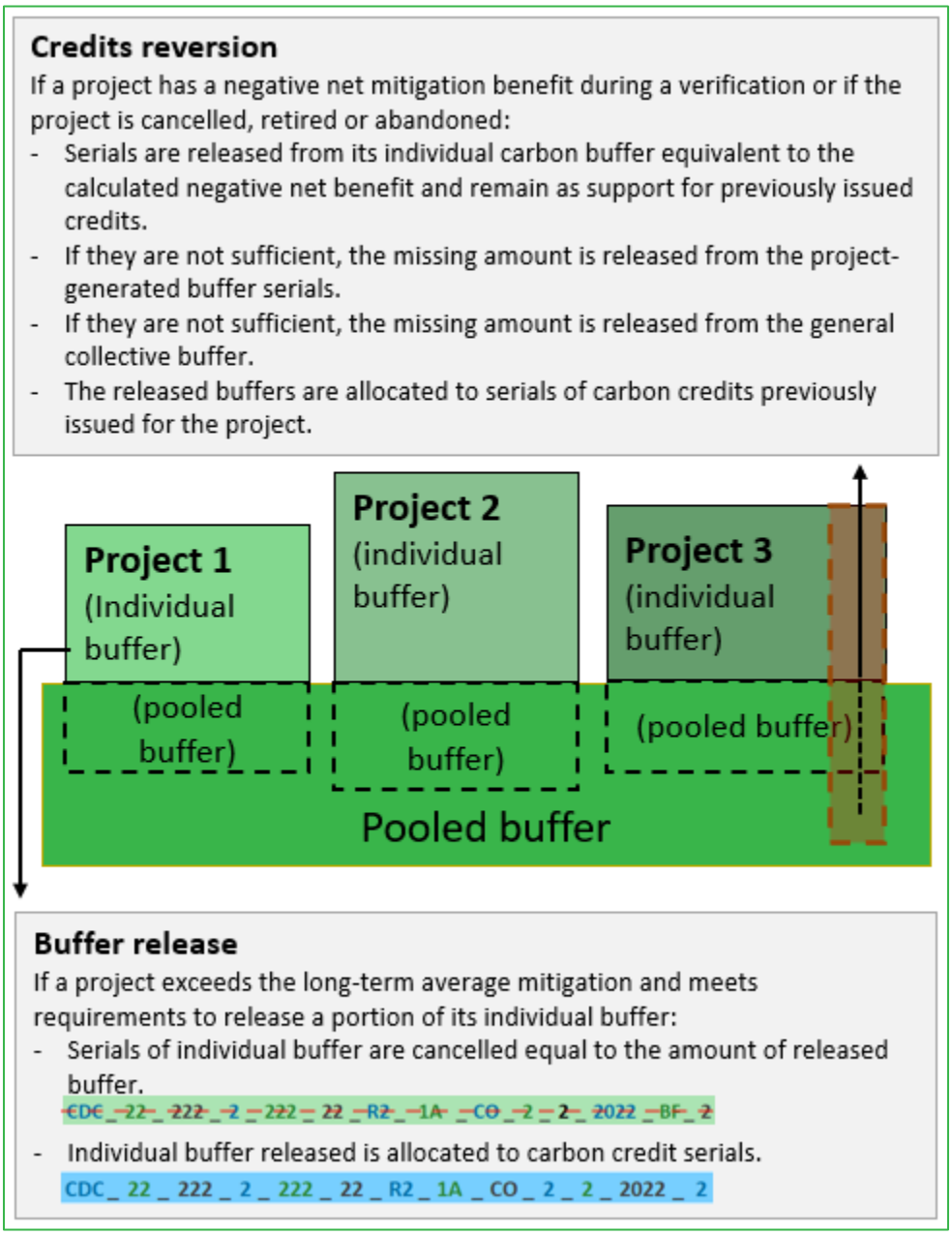
Such measures may include, among others:

- CCMP suspension;
- Blocking or cancellation of associated credits;
- New credits' issuances restrictions; or
- Any other measure Cercarbono judges as necessary or at its reach to ensure total compensation of the committed credits volume.

8.4 Carbon buffer cancellation and buffer release

CCMPs that have exceeded their GHG removal or long-term average net GHG emission reductions (as applicable), may be granted a release of their individual carbon buffer in the form of carbon credits, as set out in section ***Mechanism for individual carbon buffer release*** of the ***Cercarbono's Guidelines to Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector*** in its most recent version, available at www.cercarbono.com, section: Documentation, and as calculated in the corresponding tool. This process is illustrated in ***Figure 15***.

Figure 15. Credit reversal and carbon buffer release processes.



9 CCMP migration from other standards or certification programmes

CCMP migration allows programmes or projects designed and implemented under other standards or certification programmes to continue their climate change mitigation activities under the Cercarbono certification programme after deregistration from the original standard or programme.

9.1 Prerequisites for the migration process

Requirements to be considered by the CCMP to change standard or certification programme into Cercarbono include:

- The CCMP shall come from standards Cercarbono has authorized its migration from.
- The CCMP activity to be migrated to the Cercarbono voluntary carbon certification programme is covered in the sectoral scopes established in the Cercarbono's Protocol.
- The elements or processes under which the CCMP was developed are included in the methodologies allowed for CCMP development under the Cercarbono voluntary carbon certification programme.

Any other standard or programme not listed may be eligible for inclusion upon request to info@cercarbono.com; in this case, Cercarbono will analyze whether the regulatory framework and procedures of the other standard or programme are equivalent and ensure compliance with Cercarbono's principles and norms.

9.2 Requirements to apply for migration

Following are the requirements to apply for migration of a CCMP to Cercarbono:

a) Withdrawal of the CCMP from the standard or certification programme from which it originates: the CCMP shall provide evidence on the withdrawal of the registration from the standard or certification programme from which it originates. The evidence includes letters of the formal request for withdrawal of the CCMP from the certification programme and the response generated to this request, proof of the external transfer of the carbon credits, the URL or link of the programme, or project registry where it is demonstrated that it is currently cancelled, and other supports that guarantee the cancellation and withdrawal of the CCMP from the standard or certification programme.
b) Completed ***Declaration of Migration from Other Standards or Certification Programmes to Cercarbono*** form, available at www.cercarbono.com, section: Documentation.
c) Completed ***Migration Analysis*** form for programmes or projects from other standards, available at www.cercarbono.com, section: Documentation, or requested to email address: info@cercarbono.com, which constitutes a preliminary, non-binding assessment on migration feasibility for the subject CCMP.
d) General CCMP information backed with evidence, as detailed in ***Table 11*** and request for external transfer for the conversion of carbon credits (where applicable).

Table 11. Information required for CCMP migration into Cercarbono.

Item	Description
Name of the CCMP.	Name of the CCMP as found in the standard or certification programme from which it originates.
Brief description.	Description of the CCMP activity.
Certification standard or programme.	Standard or certification programme where the credits are to be cancelled.
Status of the CCMP.	Active and inactive.
Stage of development of the CCMP.	Formulation, validation, verification, or implementation, as appropriate to the originating standard or programme.
Crediting period granted.	Day.month.year to day.month.year.
Renewal of the crediting period granted.	Describe if granted or scheduled to be granted. If granted, from what day.month.year to what day.month.year.
Verification events.	Number of verification events conducted.
Credits to be reissued.	Total number of credits to be transferred and converted to Carboncer.
CCMP link.	Link to the website where the CCMP was registered.
Documents of the CCMP and its audits.	PDD of the CCMP or its equivalent in the source standard. Validation, monitoring, and verification reports, according to the stage of the project in the home standard or programme.

Once the CCMP has this evidence and the information set out in points a), b), and c), it can request its migration to Cercarbono by emailing info@cercarbono.com.

9.3 Analysis of the crediting period granted by the CCMP's standard of origin

Depending on the status of the CCMP's crediting period under migration, there are three possibilities:

1. The CCMP has a valid crediting period:

In this case Cercarbono recognizes and guarantees compliance with the guidelines and requirements established by the standard or certification programme of origin of the CCMP until the end of such crediting period.

2. The CCMP has a crediting period expired less than one year ago:

The CCMP shall apply for renewal of the crediting period under the Cercarbono requirements if it has remaining period renewal instances in the standard of origin and the lifespan of the CCMP allows it. If the CCMP has exceeded its lifespan, or has no more renewable crediting periods available, its crediting period cannot be renewed.

3. The CCMP has a crediting period that has expired more than one year ago:

The CCMP may not be accepted into the Cercarbono voluntary certification programme.

In any case, for non-land use CCMPs, the total number of crediting periods is limited to three, including those accounted for in the standard of origin.

9.4 Analysis of verification events of the standard of origin of the CCMP

CCMPs that have not conducted their verifications on a regular basis shall take additional actions, depending on their irregularity.

- CCMP with a backlog of verifications:

If the CCMP has delays of three or more years in its verification events, it shall consider the provisions of section ***Timing of verification events*** of ***Cercarbono's Protocol*** and its acceptance is conditional on an assessment result. If the CCMP has a backlog of less than three years, it can perform the verification under Cercarbono through an approved VVB by submitting the required documentation at this stage.

- CCMPs that did not conduct verification events:

If the CCMP did not perform any verification events in the crediting period granted by the standard or certification programme of origin, it shall conduct a revalidation justifying the absence of verifications or postulate the CCMP as a new programme or project considering the changes that have been generated in the baseline scenario and in other essential elements of the CCMP, as well as in retroactivity periods as indicated in ***Cercarbono's Protocol***.

- CCMPs with updated verification events:

If the CCMP has carried out verification events within the deadline established by Cercarbono, it will be reviewed considering the Cercarbono regulations in force at the time of migration of the CCMP, honoring the evaluation criteria with which it was validated, and the Crediting period granted in the standard of origin.

9.5 Analysis of the renewal of the crediting period of the CCMP

- Renewal of the crediting period in the standard or certification programme of origin of the CCMP:
  - In cases where the standard or certification programme has renewed the crediting period of a CCMP and this has not finalized at the time of its migration to Cercarbono voluntary carbon certification programme, subsequent pending verification events shall consider the provisions of section ***Timing of verification events*** of the ***Cercarbono's Protocol***.
  - In cases where the certification standard or programme has scheduled or planned the renewal of the crediting period of a CCMP and this has not occurred due to the CCMP having not completed its initial crediting period at the time of its migration to Cercarbono voluntary carbon certification programme provisions of ***Section 9.3*** shall be considered.

- Renewal of the crediting period in Cercarbono's voluntary carbon certification programme:

- Once the CCMP has migrated to Cercarbono's voluntary carbon certification programme and demonstrates that it has completed its crediting period granted in the standard or certification programme of origin and still has a lifespan, Cercarbono may renew the crediting period if it was renewable in such standard of origin, under current Cercarbono's regulatory framework.
- Under no circumstances Cercarbono will grant crediting periods ending beyond CCMP's remaining or declared life, applicable to equipment and installations, without a demonstration on the contrary, which could be in the form of an official statement from the original equipment manufacturer, or an expert technical assessment, specific to the facilities involved, issued by experts with relevant background.
- Once the crediting period granted to a CCMP, including all possible renewals, has ended, it will not be anymore eligible for migration into Cercarbono's carbon programme, independent of the remaining equipment life or the operational status of the subject CCMP.

The maximum number of crediting periods granted by Cercarbono for non-land use projects is three, including renewals and considering previously granted periods by the standard of origin of such CCMP.

9.6 Rare cases of CCMP migration

Cercarbono should carefully examine the migration of CCMPs that present elements not considered throughout ***Section 5***, which include, but are not limited to:

- Specific country contexts where the CCMP has been developed.
- CCMP specific elements that could affect the additionality of the CCMP as defined in the Cercarbono programme.
- CCMP that may not meet certain requirements of the standard or certification programme from which it migrates.
- Inadequacy of the CCMP with respect to the regulatory context related to the expected destination of use of the credits.
- Existence of indications of difficulties or objections related to stakeholders, social conflicts, or non-compliance with safeguards.

Cercarbono shall perform, based on available public and private information valid for such purposes, a checking for assessing the subject CCMP is not registered under other certification standards or programs.

If the CCMP migration occurs with conversion of credits to Carboncer, after verifying that all information is correct and complete, and having complied with the CCMP registration process established by the Cercarbono programme, Cercarbono will take care of registering the converted credits in EcoRegistry. In this case an additional cost is associated with the CCMP migration process.

In all cases, Cercarbono shall have the final decision about eligibility or pertinence of a specific CCMP migration.

9.7 Migration of CCMP from Cercarbono to other standards or certification programmes

The holder or developer of a CCMP registered under the Cercarbono voluntary carbon certification programme who decides to migrate it to a programme other than Cercarbono shall submit a formal letter requesting migration of the CCMP. Subsequently, EcoRegistry generates a report on the status of the CCMP and carbon credits, referencing both the credits that have been withdrawn and those available for external transfer, indicating the name of the standard or the destination certification programme. Cercarbono sends this report to the CCMP.

Once a CCMP withdraws from Cercarbono and has pending verification events, they can only be certified by another programme (if applicable, and in compliance with its rules). The CCMP cannot withdraw from Cercarbono if it has initiated such a process, due to the risk of double counting. In such cases, contractual penalties may apply.

CCMPs in the land use sector that have an individual carbon buffer lose their accumulated buffers upon retirement.

10 Approval of validation and verification bodies

This section describes the requirements for Validation and Verification Bodies (VVBs) to obtain approval to operate under Cercarbono programme.

The requirements and procedures shall be applied and fully complied with by VVBs conducting CCMP validation and verification processes.

10.1 General requirements

All VVBs approved by Cercarbono shall comply with the requirements described and any other guidelines or requirements defined in the Cercarbono's Protocol.

The results obtained in the validation and verification processes shall be assessed and reported in accordance with *ISO 14064-2:2019* and *ISO 14064-3:2019*, by accredited VVBs according to applicable requirements in the jurisdiction the CCMP is implemented in and be certified according to *ISO/IEC 17029:2019* and *ISO 14065:2020* standards.

VVBs shall not have at any time pending legal proceedings for malpractice or fraud, nor shall they had been encountered as guilty in closed processes.

VVBs shall ensure that for the entire duration of their approval they will have sufficient resources and technical staff to ensure the necessary competence to fulfil their operations related to the validation and verification processes.

Final decisions regarding the authorization, suspension, or cancellation of the approval status of VVBs will always be taken by a special purpose committee appointed by Cercarbono's CEO and the decisions informed to the Chairman of the BoD.

10.2 Eligibility

VVBs authorised by Cercarbono shall meet at least one of the following conditions:

- Valid accreditation by an International Accreditation Forum (IAF) signatory member accreditation body, which has in its service offering the GHG Emissions Validation or Verification Body accreditation programme under the requirements of *ISO 14065*.
- Valid accreditation under the Clean Development Mechanism (CDM), or that substituting it, as a Designated Operational Entity (DOE).

Bodies in the process of achieving accreditation may conduct a validation or verification process as a witness audit during their accreditation process with a member of the IAF.

If a VVB has its accreditation with the above-mentioned bodies cancelled, modified, or not renewed, it shall immediately notify the Cercarbono programme at info@cercarbono.com. The VVB shall provide all the information related to the CCMPs with which it has a current relationship; in the cases of programmes or projects that have pending validation or verification processes, Cercarbono will decide on additional conditions or actions required, as applicable.

Cercarbono will have a record of the accreditation dates of each of the VVBs approved by the programme. The approved VVBs are obliged to provide the programme with updated accreditation information, as well as the list of auditors. In the case of evidence of expiry without renewal of accreditation or the performance of a process with unauthorized staff, the VVB's approval will be suspended.

10.3 Need to change appointed VVB staff

To guarantee the transparency of the validation and verification processes, as well as to prevent situations generating conflicts of interest, the VVB team performing the validation and subsequent verifications shall be changed after two such consecutive events.

10.4 VVB Approval process

VVBs authorised by Cercarbono shall comply with the steps described below.

10.4.1 Application

The VVB representative shall send an email to info@cercarbono.com with the subject "Application for approval of a VVB", in which the following supports or documents shall be attached:

- Application form for ***Request for Accreditation as a Validation and Verification Body***, available at www.cercarbono.com, section: Documentation, with sections A, B and Annex A duly completed.
- Documentary evidence referred to in Section B of the form. This evidence shall be clear, specifying the sectors that are within the scope of the VVB's approval.

10.4.2 Information review

Cercarbono generates a response to the VVB representative acknowledging receipt of the information and then starts assessing the documents submitted by the VVB and verifies their completeness. The technical area reviews the documentation, notifies the VVB if incomplete and suspends the process until it is completed.

The duration of this stage, provided the documentation is complete, is five to seven working days. Otherwise, the time is extended until completion.

10.4.3 Meeting appointment and development

As a part of the assessment process, it is mandatory to have a meeting space to facilitate an open dialogue between both parties. The purpose of this meeting is to address and solve any concern related to VVB's technical and operational specifications. As a minimum, a technical representative, as well as a representative from the commercial area of said VVB is requested.

10.4.4 Eligibility recommendation generation

Once it has been verified request documentation is complete, assessment of the application initiates with a note to the General Direction to appoint a specific purpose committee, with the participation of the Programme Direction, the Technical Direction, and the Commercial Direction.

This, jointly with the technical review of the submitter information, shall support the decision taken, regarding the assessment, which shall be decide in 11 days after finalizing such review and after the meeting as per in previous section takes place.

Cercarbono shall communicate the VVB on its decision about conditioned approval, additional information request or application rejection in which case and depending on the findings thereof, the VVB could be invited to present a new application.

If the decision is a conditioned approval, following information shall be included, referred to application:

- Authorized sectors.
- Authorized auditors per sector.

10.4.5 Account creation on the registration platform

The VVBs that are approved by Cercarbono shall have an account on the registration platform to conduct the validation and verification processes.

10.4.6 Due diligence

Once an account has been created at EcoRegistry, a due diligence process shall be performed to verify identity, legal situation, and absence of ongoing processes or listing in registries about non-acceptable practices performed by VVBs.

In case of findings from this process, Cercarbono might consider the need either of adding clauses to the Collaboration Agreement, or rejecting the application, depending on the nature of such findings.

10.4.7 Signing of the agreement and collaboration formalization

Upon absence or satisfactory addressing of the findings as per in previous section, the Collaboration Agreement is signed, where the relationship between the VVB and Cercarbono is officialized. This is published using different communication channels.

Upon completing all previous steps, the VVB is considered as approved to carry out validation and verification processes under the Cercarbono standard.

10.5 Status of the VVBs

Cercarbono, on its website, in the section: Certification: Validation and Verification, publishes the VVBs that are approved by the programme, including their sectoral scope, crediting period, and status:

- **Active:** when the VVB has updated accreditation supports and no pending non-compliance faults.
- **Inactive:** in cases where the VVB has not renewed the accreditation documentation but has not been suspended.
- **Suspended:** in cases where Cercarbono identified a persistent inconsistency regarding the validity of the accreditation or technical equipment, or failures within the validation or verification processes that have not been resolved according to Cercarbono's guidelines.

10.6 CCMP considerations for Choosing VVB

- The CCMP shall select a VVB to conduct the validation and verification processes based on the list of VVBs approved by Cercarbono and after verifying that the CCMP is within the accreditation scope of the selected VVB.
- Before starting such processes, it is necessary that the CCMP holder or developer is aware of the VVB validation and verification plan, where sampling requirements, field visits, internal and external data audits, among others, shall be specified.
- During the validation and verification of the CCMP, it is necessary to ensure compliance with this section, as the contractual relationship between the holder or developer, and the VVB is direct and the decision on the choice of the VVB relies solely on the CCMP holder.
- The CCMP shall identify whether the dates on which the validation or verification processes are to be conducted are within the timeframe covered by the VVB's accreditation.

10.7 Integration of validation and verification team

The qualifications and integration requirements of the audit teams performing validation and verification processes in Cercarbono are described below, with the understanding that the VVBs shall ensure compliance with these requirements.

The VVBs shall have a minimum of two staffers per accredited sector: one person as validator or verifier, and one person performing the function of an expert technical reviewer. Cercarbono allows such personnel either to be employed by the VVB or externally hired, provided there is a contractual link between the parties. In the case of external validators or verifications, the VVB assumes full responsibility for the work performed.

The knowledge and skills VVBs shall have to perform activities under the Cercarbono certification programme are listed below:

Qualifications regarding auditing methodological content

- Understanding of the certification programme guidelines.
- Selected methodologies and establishment of the baseline scenario.
- Additionality assessment.
- Quantification of GHG removals or GHG emission reductions.
- Monitoring system.
- Assessment of legal compliance and environmental and social requirements.

Qualifications regarding auditing measurements

- Collection of information by different means.
- Verification of accuracy and veracity of collected data.
- Data and systems auditing procedures and techniques.
- Risk analysis procedures and techniques.

10.8 VVBs oversight and surveillance

Cercarbono's Technical Direction oversees the performance of approved VVBs, by reviewing the integrity of the documents and procedures developed by the VVBs, to verify compliance with the requirements established by Cercarbono, always within the framework of mutual respect, good relationships and with absolute impartiality, for which collaboration of the Program Direction may be required.

Thus, during certification process, it is an established Cercarbono practice the detailed review of documentation existence, contents and criteria used for all VVB's produced documents during the project validation and verification processes. Such review is carried out by the technical team and relevant findings thereof are communicated to the VVB and the project holder through the change request process for its management and satisfactory resolution, required for the certification process to go on.

In addition, during a project's certification process, a communication channel between Cercarbono's Technical Direction/Carbon Programme Direction is set out for addressing comments or clarification requests by the VVBs, or to extend explanations related to findings communicated through change requests by different media (email, videoconference, physical documents' delivery, phone calls, among others). If such communications were relevant for certification process-related decisions, then additional change requests can be generated, or copies/summaries of such communications can be uploaded to the “Supporting documents” folder in the CCMP mini site at EcoRegistry to maintain due traceability and transparency of the certification process.

Interactions between Cercarbono and VVBs during certification processes result in findings, registered in certification reports, which convert themselves in inputs to be considered when designing Cercarbono's VVBs training plan, which is reviewed annually by the programme, technical, and commercial directions to maintain its validity and relevance over time.

It is mandatory for VVBs, attending to webinars or reviewing audiovisual materials related to training directed to them, in subjects referred to validation and verification processes, and dealing with Cercarbono’s certification cycle in general. This shall be documented by means of attending lists, personalized statements or knowledge tests applied by diverse means.

At least annually, a meeting with each VVB shall be conducted to provide feedback on findings and situations relevant to the certification process, in which subjects to be improved shall be communicated, after which, the VVB shall submit a plan to close encountered gaps.

The procedures to be implemented with VVBs in case of misconduct or inconsistencies are defined according to the seriousness of the misconduct and the repetition of the misconduct, as shown in ***Table 12***.

Table 12. Management of faults and inconsistencies of VVBs.

Fault or infringement	Occurrence	Penalty
Intentionally providing false information.	First time	Written notification and request for clarification of the information. During the process, the VVB will no longer be able to conduct validations or verifications.
	Second time	Indefinite suspension and sanction of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.
Proven conflict of interest.	First time	Written notification and request for clarification of information and reporting of corrective measures.
	Second time	Withdrawal of VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.
Persistent underperformance.	First time	Written or verbal notification of inconsistencies presented. The VVB shall present a plan aimed at preventing the occurrence of the problems detected.
	Second time	Indefinite suspension of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.
Failure to follow up findings in validation or verification processes.	First time	The error or omission is stated, and correction is requested. Request for review of internal processes to prevent this type of misconduct.
	Second time	Indefinite suspension of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.

11 Procedures and teaming between Cercarbono and EcoRegistry

In all relevant aspects, the principles and standards set out in the Cercarbono's Protocol and the procedures set out in this document are mandatory for EcoRegistry.

Both the ***EcoRegistry User Guide Registry Platform*** and the ***User's Guide of Cercarbono's Carbon Buffer Accounting System*** shall be jointly produced, and their provisions shall be complied with in a manner that ensures harmony and consistency between Cercarbono and EcoRegistry.

To ensure consistency in the actions of both organizations, Cercarbono and EcoRegistry hold frequent coordination meetings and hold permanent contact, through the participation of members of both teams in different internal communication channels of each institution.

Legal procedures

12 Confidentiality

To guarantee the confidentiality of non-publicly available documents supporting the certification, and any information that, due to the certification process, becomes available to the staff or Cercarbono, EcoRegistry, the VVBs and to external consultants participating in the audits or certifications, the personnel shall sign annually (or when assigned, in the case of temporary or specific personnel) a confidentiality agreement, should this situation is not covered by working contracts or agreements, or in contracts between Cercarbono or its collaborators.

The procedure for the management and control of the information deposited in the registration platform is defined in the ***EcoRegistry User Guide Registry Platform*** which shall be followed by EcoRegistry and Cercarbono officials, and other personnel assigned to certification processes. This manual includes a section on confidentiality of information, and a mechanism for monitoring and quality control of the documents in each account.

Table 13 identifies the documents that are part of Cercarbono's regular certification process and their confidentiality.

Table 13. Confidentiality of CCMP information in the registry.

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

*CCMPs may submit a version of the PDD to the public in which sections deemed confidential are omitted or blocked. However, sections essential for a comprehensive description and understanding of the project, such as participants, location, baseline, and project scenarios, additionality analysis, total planned mitigation, safeguards (if applicable), risks, and non-permanence (if applicable), cannot be omitted in this version. In any case, the CCMP should briefly justify the reasons for confidentiality of the omitted sections.

Table 14 provides an overview of the information content available from the CCMPs in the EcoRegistry platform.

Table 14. Evolution of the information content of the registered and verified CCMPs.

CCPMs information in the EcoRegistry platform	Registered and verified CCMPs				
	2019	2020	2021	2022	2023
Mapping	X	X	X	X	X
CCMP description document	X	X	X	X	X
Supporting documents	X	X	X	X	X
Power of attorney	-	X	X	X	X
Mandate orders	-	-	-	X	X
Validation calculations	-	X	X	X	X
Validation report and annexes	X	X	X	X	X
Validation statement	-	X	X	X	X
Validator's conflict of interest statement	-	-	X	X	X
Monitoring report	-	X*	X	X	X
Verification report and annexes	X	X	X	X	X
Verification statement	-	X	X	X	X
Verification conflict of interest statement verifier	-	-	X	X	X
Verification calculations	-	X	X	X	X
SDGs Tool	-	X	X	X	X
Programme change declaration	-	-	X	X	X
Issuance certificate (Certification report and Issuance certificate)	X	X	X	X	X

-: Unavailable.
X: Available.
X*: They were mainly presented in Excel format.

The information available from the CCMPs in the EcoRegistry platform has evolved according with the national and international guidelines of the voluntary carbon market and their adoption in the Cercarbono certification programme, a situation that is evidenced in the protocol versions and other documentation that has been generated.

13 Conflicts of interest

Cercarbono seeks to ensure that the outcome of the service it provides is not undesirably affected by factors external to the certification process; for this reason, it establishes procedures to understand, identify, and appropriately manage conflicts of interest that may arise.

The principles and procedures described are useful for board members, directors, registry administrators, and Cercarbono employees, as well as third parties, to identify situations that may represent a conflict of interest, directly or indirectly affecting the interests of the parties involved in the provision of the certification service offered by Cercarbono.

The regulations specified are mandatory for board members, executives, employees, validation, and verification bodies, CCMP developers, registry platform, external consultants, and all those persons or companies involved in the certification and registry process of GHG emissions mitigation initiatives.

13.1 Situations creating conflicts of interest

The following are some situations or actions that may create conflicts of interest.

13.1.1 Use of confidential information

Information and documentation related to the CCMP certification activity and potential business shall be managed within the organization and may not be used for personal gain or for the benefit of a third party.

Misuse of confidential company information occurs when any of the following situations is present:

- Information is published without prior authorization.
- Company information is used or concealed for personal gain or for the benefit of a third party.
- Providing information to persons who are not authorized to have it.

13.1.2 Business activities and shareholdings in companies

Related conflicts of interest occur in cases where any employee, board member, or director has direct (as a legal representative, partner, employee, or officer) or indirect (as a consultant) involvement in a supplier company that is related to Cercarbono.

13.1.3 Outside employment and investments

Employees of Cercarbono shall not work for a company that has the same corporate purpose; they shall not serve on boards of directors or be consultants to companies that are direct competitors, regardless of whether remuneration is received or not.

Investments outside the company that represent a financial interest that may influence the judgement of employees are considered a conflict of interest.

13.1.4 Economic activities of related persons

If any employee, member of the Board of Directors, supplier, or consultant identifies that in one of the companies with which Cercarbono does business or plans to do business, they are related to a person with whom they have a degree of kinship, they shall inform and declare if there is a relationship with the work they carry out in Cercarbono.

The degree of kinship that may generate a conflict of interest includes persons who are in the first, second, third, or fourth degree of consanguinity and affinity with respect to another. Also, the spouse or permanent partner as presented in ***Table 15***.

Table 15. Degrees of kinship considered in determining conflicts of interest.

	Consanguinity	Affinity
First Grade	Father and mother.	Father and mother of the spouse.
	Children.	Children of the spouse.
Second Grade	Grandfathers and grandmothers.	Grandfathers and grandmothers of the spouse.
	Grandsons and granddaughters.	Grandchildren of the spouse.
	Siblings.	Spouse's brothers and sisters.
Third Grade	Great-grandfathers and great-grandmothers.	Spouse's great-grandfathers and great-grandmothers, and great-grandfathers.
	Great-grandchildren.	Spouse's great-grandchildren and great-great-grandchildren.
Fourth Grade	Cousins, cousins, nephews, nieces, aunts, and uncles.	Cousins, cousins, nephews, nieces, aunts, and uncles of the spouse.

13.1.5 Corporate opportunities

An employee, external consultant, or a member of the Board of Directors may not personally take advantage of an opportunity generated in the process of conducting his or her work at Cercarbono.

13.2 Managing Conflicts of Interest

Cercarbono expects all employees to report and declare, both during the hiring process and afterwards, any identified conflicts of interest.

13.2.1 Conflict of interest management procedure

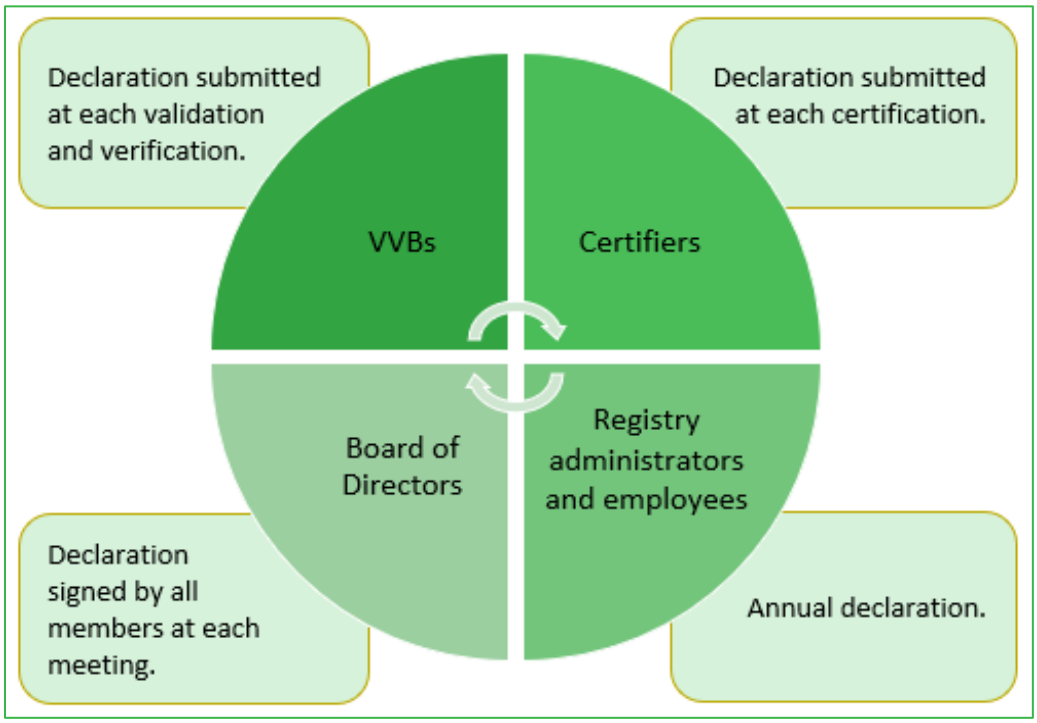
If a conflict of interest is identified in Cercarbono, the due process is as follows:

- At the time of identifying the conflict, suspend all actions and direct or indirect involvement in the activities related to such conflict, of the person(s) involved until it is determined that there is no conflict of interest.
- Inform the immediate superior in a timely manner and as soon as possible, submitting the ***General Declaration of Conflict of Interest*** form.
- Provide all necessary information and documentation to enable the superior and subsequently the members of the BoD to understand the matter in detail.
- If a conflict of interest exists, the members of the BoD shall indicate the action to be taken in writing, as well as the person appointed to assess the case.
- There should be written evidence of the notification and management of the conflict by the person involved and the BoD, as applicable.
- If it is concluded that the person involved is presenting a permanent conflict of interest that constantly affects the exercise of his or her functions, it should be analyzed whether the conflict is a cause for termination of contract, due to the impossibility of exercising the position.

13.2.2 Stakeholder conflict of interest management

In the Cercarbono certification process there are several actors involved and as part of the process of prevention and management of potential conflicts of interest that may arise, the following procedures are carried out with each of these actors where a declaration of conflict of interest is requested depending on the activity that each one carries out, as shown in ***Figure 16***.

Figure 16. Actors required to file conflict of interest declarations.



13.3 Mechanisms for reporting conflicts of interest

If an employee is faced with a conflict of interest in the performance of his or her duties, directly or indirectly, he or she shall immediately inform his or her immediate superior by sending an email describing the situation and shall attach the ***General Declaration of Conflict of Interest*** form.

The person receiving this report shall notify the CEO, or the Chairman of the BoD if it involves the CEO to initiate the process. Members should consider different alternatives with their respective consequences and analyze previous experiences to find a solution that ensures fairness and transparency.

13.4 Preventing conflicts of interest

All employees, suppliers and consultants shall comply with all decisions and actions taken by the CEO or the BoD, as well as with what is agreed and signed in the employment contract.

Persons who are shareholders of the company shall not take advantage of the company's business opportunities for their own benefit or for the benefit of third parties. Membership of boards of directors, or similar activities, is acceptable only to the extent that such activities do not interfere with their work for the company.

All applicants for employment with the company shall agree that they have read and understood the principles and procedures set out in this section at the time of joining the company and shall complete the ***General Declaration of Conflict of Interest*** form.

All persons involved in the company operations should report, through regular channels of communication, their suspicions of possible conflicts of interest if they have evidence of any that is demonstrable.

13.5 Conflicts of interest related to VVBs

All VVBs should have procedures within their internal policies to ensure that persons involved in the validation and verification processes, senior management or board members or associates do not have financial, commercial, or functional conflicts of interest in the provision of the service. Similarly, they should have procedures in place to ensure that, where such conflicts arise, they are declared and adequately addressed.

VVBs shall submit a conflict of interest declaration for validation and a conflict of interest declaration for verification of CCMPs as a pre-requisite of the programme. The form for this declaration can be found at www.cercarbono.com, section: Documentation. The declaration of conflict of interest for validation or verification shall be dated at least eight calendar days prior to a validation or verification event.

13.6 Conflicts of interest related to the registry

The registry staff shall abide by the same conflict of interest principles established for Cercarbono staff.

14 Grievance mechanism

Cercarbono has a safeguards-related grievance mechanism on its website, accessible to stakeholders and the public, the functioning, and features of which are described below.

14.1 Accessibility

The grievance mechanism can be accessed from the Cercarbono website (www.cercarbono.com), section: About us. If the request, complaint, or grievance is related to Cercarbono, and not to a specific project, the user can directly manage his request on this page. If the request is related to specific projects, the user is redirected to the corresponding section on the EcoRegistry platform. It is available in English and Spanish and should be made available in other languages as needed.

14.2 Confidentiality

Users of the grievance mechanism can tick the appropriate box on the form available on the website to indicate that they wish their complaints to be treated confidentially.

14.3 Transparency

The grievance mechanism includes a repository (hosted and managed by EcoRegistry) that documents the type and number of grievances received, including details and outcomes of past cases that have not requested confidentiality.

14.4 Complaint handling process

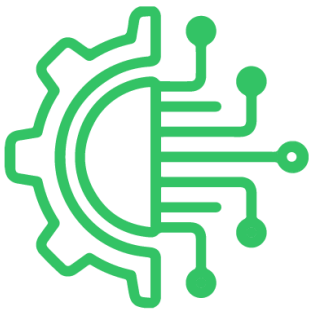
Complaints that are made on the Cercarbono website are first received by the programme's secretary (email info@cercarbono.com), responsible in turn for directing the complaint to the appropriate person(s), according to the following considerations:

- If the complaint does not represent a conflict of interest for the certification staff, it is redirected to the technical director; otherwise, it is redirected to the CEO.
- If it contains elements that may be of a serious nature, such as criminal allegations or violations of codes of ethics, it is directed to Cercarbono's CEO, who is responsible for the corresponding management, either in coordination with the technical area, the legal area, or both.
- If the complaint represents a potential conflict of interest for Cercarbono's CEO, it will be directed to the Chairman of the BoD for this case.
- The information received in this process will be treated with strict confidentiality, if applicable.

The management of each complaint may have different procedures and response times, depending on the characteristics of the complaint. The person to whom the complaint is initially redirected will be in charge of following up until its resolution, which will be registered in the EcoRegistry platform.

In any case, the response to complaints received shall be proportional to the content, seriousness, and urgency of the complaint. Cercarbono has one week for the initial response to the complaint, except when the seriousness of the case merits urgent attention.

Technical procedures



15 Approval and update of methodologies in Cercarbono's carbon programme

If there is no approved methodology applicable to a given CCMP in Cercarbono, a new one can be proposed, or a revision of an already approved methodology can be requested. In general, the option to propose a new methodology should be pursued if a programme or project activity requires methodological approaches substantially different from an approved methodology. New methodologies shall be proposed by parties other than Cercarbono.

This section sets out the process by which new or existing methodologies in other standards or certification programmes are approved for implementation by Cercarbono.

The inclusion of CDM methodologies is discussed in ***Section 15.2***.

15.1 Approval process

Starting 01.01.2023, the methodologies approved by Cercarbono shall be new, developed by third parties or current and belonging to other standards or programmes, and their approval comprises the steps described below.

15.1.1 Request for approval and notifications to proponent

The proponent of the methodology shall fill in the form ***Application for Approval of New Methodology or Methodology from Another Standard or Certification Programme***, available at www.cercarbono.com, section: Documentation, and send it to info@cercarbono.com with the subject "Application for Approval of Methodology".

In the case of methodologies that have been published under another standard or programme, written and duly legalized authorization shall be attached from the institution that owns the commercial rights (or, failing this, from the author) for the use of the methodology by Cercarbono and the incorporation of Cercarbono's logo in the corresponding place or places when such methodology is incorporated as an approved methodology.

Once the application has been analyzed by the Programme Direction, in collaboration with the Technical Direction, Cercarbono informs the proponent within a period of 3 working days whether the methodology is relevant and preliminary acceptable to the programme.

If the response is positive, the proponent is informed and shall consult the information regarding the corresponding fees and inform Cercarbono on the decision to continue with the approval process.

If the response is negative, the proponent is informed on the rationale for such determination, the possibility remaining to present again such methodology in a modified version for new approval request, if warranted.

15.1.2 Internal review fee and integration of review committee

If the proponent decides to continue with the process of approval of the methodology after being notified on the positive decision on the relevance and acceptability of the methodology, the review fee corresponding to the internal review performed by the Programme Direction shall be payed.

Once such payment has been received, Cercarbono will appoint a technical committee for the review of said methodology, integrated with Cercarbono staff and external consultants, as needed, with the necessary experience and absence of conflicts of interest, for the internal technical review of the methodology.

15.1.3 Internal technical review

The methodology is subject to an exhaustive review by the committee formed as in previous stage, where, among other elements, the following will be reviewed:

- Adequacy and relevance with respect to Cercarbono's regulatory framework.
- Adequacy and relevance, as well as the rationality of the assumptions that determine the scope, area of application and conditions of applicability and eligibility for the use of the methodology.
- The relevance of spatial, temporal, and operational limits.
- The development on baseline and project scenarios analysis.
- The relevance of the system of equations and references of non-monitored data.
- Consideration of leaks in the determination of removals or net reductions of GHG emissions.
- Relevance and completeness of the proposed monitoring programme.
- Correct writing, spelling, and referencing.

Once this stage has been concluded, which will take up to 15 working days, the results are communicated to the CEO and the proponent, through the compliance analysis form duly completed and signed, to indicate the stage has been passed, or to request corrections based on findings and the sending a modified version, where appropriate, or to indicate that the methodological development does not meet the necessary criteria to continue with its evaluation, in the latter case concluding the process at this stage.

15.1.4 Independent third-party review fee payment

Once the previous stage has been concluded with positive resolution of all communicated findings and to proceed with the process, the proponent shall pay the remaining fee for methodology review, corresponding to assessment by an independent third-party.

With this, an independent third-party in charge of such review is designated. Such third party must possess the experience and technical/procedural skills required for technical document review in the application sector and relevant technologies as related to the proposed methodology.

15.1.5 Independent third-party review and notification to the proponent

At this stage, the methodology is once again reviewed on an integral basis and subject to critical analysis, and compared with market's best practices, assessing its pertinence and validity respect to technological developments and calculation methods, relevant to that methodology.

As a result of this assessment, a new report is crafted, which could have as possible outcomes an approval, conditioned approval or rejection decision, the latter highly unlikely given initial internal review, but in special cases it could be possible.

Once the findings have been satisfactorily addressed, if any, the methodology is deemed as approved for public consultation.

15.1.6 Public consultation

Two cases may be present at this stage, depending on if the methodology comes from other certification standard or programme, in which case it could had been already submitted to public consultation, or cases in which such consultation has not been performed for any reason or implies a new methodological development.

15.1.6.1 Methodologies that have already been subject to public consultation

In case the methodology comes from other standard or programme where it has been already subject to public consultation, and no material observations to it are left, such methodology could be authorized for publication under Cercarbono standard immediately after a successful outcome in the third-party review process.

In case there are major observations or required changes in important sections, equation systems or notable references, or in subjects related to variable monitoring, for methodologies already subjected to public consultation, they shall undergo such process according to provisions as per in following section.

15.1.6.2 Methodologies that have not been subject to public consultation

The draft methodology shall be written in English or Spanish and shall be submitted in Microsoft Word format and optionally, if necessary, with files in Microsoft Excel format. If the methodology includes tables integrated in the document, these shall also be submitted in Microsoft Excel format. If the methodology includes graphs, these shall be submitted in editable formats. The proponent of a new methodology may request a template in Microsoft Word format for editing.

This draft should be sent to info@cercarbono.com and should include the following elements:

- Name of the methodology.
- Names of the persons or company in charge of the development of the methodology.

- Definitions and terms specific to the methodology that are not included in the ***Terms and Definitions of the Voluntary Certification Programme of Cercarbono*** document and that are relevant to the understanding of the methodology.
- Eligibility conditions.
- Additionality.
- Crediting period, where applicable.
- Monitoring parameters and measurement frequency.
- Programme or project activity.
- Baseline scenario.
- Project scenario.
- Carbon pools, GHG emission sources and leakage, where applicable.
- Monitoring.
- Other considerations and constraints.

15.1.7 Public consultation

The public consultation is carried out through Cercarbono's website to keep track of the comments received and the persons or companies to which these comments correspond.

At the end of the period the comments are received in, they are sent to the proponent of the methodology, who is responsible for ensuring that they are duly incorporated or, if they are not considered relevant, to demonstrate their irrelevance.

Once all comments from the public consultation have been processed, the proponent shall provide Cercarbono with an adjusted version of the methodology, with the comments received in the public consultation incorporated as comments in the margin where appropriate and with the changes made in change control, as well as a clean adjusted version, without comments or editing marks, which is reviewed for approval or non-approval.

The proponent shall also submit a table of responses to comments from the public consultation, for publication on the Cercarbono website.

All versions of the proposed methodologies (initial, adjusted with comments and edits, adjusted and clean), accompanying documents, assessment diagnostics and minutes are duly archived by Cercarbono to ensure transparency and traceability of the approval process. The final document shall be translated into two languages (Spanish and English) and will be analyzed for publication.

15.1.8 Methodology publication

Once the methodology has completed the public consultation stage (including those not undergoing this phase in Cercarbono) a general review on its compliance shall be made by a designated member of the technical committee, which will communicate a decision that could be:

- Methodology publication approval: the methodology is published in two languages (English being one of them), in Cercarbono's website, section: Documentation:

Methodologies, once the comply with all requirements as per in the different stages of the approval process.
- Pending methodology publication: publication of the methodology is not authorized while adjustments resulting from the public consultation stage are still pending. The proponent has 20 calendar days to deliver complete technical documents for review by a designated member of the technical committee.

15.1.9 Updates and overall reviews to approved methodologies

As established in Cercarbono's Protocol, approved methodologies are updated and undergo an overall review at least each 5 years.

However, updates can be made to methodologies in the event of possible identification of any issue or technical, procedural, or descriptive inconsistency negatively impacting the integrity or obtained results when applying a certain methodology, or when market needs require so (e.g., adoption of new provisions or changes in trends, relevant technological developments, changes in sectoral scope or conditions of applicability to them, among others).

Any change or updates to a methodology shall be recorded in the document history table, and past versions shall be kept as reference in Cercarbono's documents repository.

In the case of Clean Development Mechanism (CDM) methodologies, or those substituting them, ***Section 15.2*** provisions apply.

15.2 CDM methodologies

CCMP developers may propose using the most recent versions of CDM methodologies or those substituting them, which are reviewed as they are proposed by an ad-hoc technical committee, which determines their compliance with the Cercarbono regulatory framework and any necessary deviations or adaptations, given the case, to become approved.

Given these methodologies are subject to a specific regulatory framework, including high quality procedures and a high degree of technical rigor, in case they are not subject to any deviation or adaptation to make them suitable for application under Cercarbono's regulatory framework, then their current versions are considered as updated and reviewed.

In this sense, modalities to ensure the use of updated versions of such methodologies and those eventually substituting them, included in section ***Updating and/or overall review of approved methodologies*** of ***Cercarbono's Protocol*** apply.

15.3 Copyright, trade rights, trademarks, and logos

In all cases, Cercarbono acknowledges and makes explicit the copyrights of the approved methodologies.

In all cases, Cercarbono respects and preserves in the published materials (current methodologies coming from other standards or programmes) the existing trademarks and logos on them.

In the case of methodologies that undergo the Cercarbono approval process and that have not been submitted to public consultation, Cercarbono reserves the right to add its own logo in the usual places in its methodologies but respects the right to use the logos of the institutions involved in their development.

In the case of methodologies developed partially or totally by third parties, Cercarbono recognizes the corresponding royalties for their use by clients, as applicable.

16 Requests for methodological revision, deviation, or clarification

It is important to highlight, a methodological deviation applies to a certain CCMP, and therefore is not performed on a methodology in general, and due to this, it is only possible to proceed with a review of a deviation request for CCMPs that have already submitted a formal application requesting registration with Cercarbono. Such request for deviation shall be referred to the specific CCMP and not the subject methodology, including as a support as a minimum, the PDD to be presented for validation, which shall indicate the way and characteristics such deviation would be applied, as well as other pertinent documentation for Cercarbono's assessment.

- Requests for deviation or for opinions regarding applicability of a certain methodology will only be considered for CCMPs that already had submitted a formal registration request to Cercarbono.

If the deviation request is presented for an active project, it is assessed by an VVB based on the programme technical grounds and in line with the methodology and the reference documents in cases the specific situation is not covered by Cercarbono's regulatory framework documents. With such elements, the VVB shall issue an opinion on its pertinence. In case the VVB determines the requested deviation could proceed, a corresponding justification shall be prepared, referred to such assessment and sent to Cercarbono, which will have the final decision on it.

To make a request for methodological deviation, a completed ***Request for Methodological Deviation*** form shall be submitted. The form is available at www.cercarbono.com, section: Documentation.

If a CCMP developer or, in general, an independent third party considers that an approved methodology can be adapted to apply to specific CCMP conditions, it may propose to the programme a revision of that methodology. Depending on the extent and scope of the revision, a technical committee appointed by Cercarbono will define which of the steps established for the approval of new methodologies will be applicable for the approval of the revision.

In case the revision is deemed as justified, fees and times established for the approval of new methodologies shall be applied.

17 Guidelines for remote audits and audit deferral

This section is aimed at CCMPs and VVBs involved in carbon certifications under the Cercarbono programme. It is applicable to all sectors covered by the ***Cercarbono's Protocol for Voluntary Carbon Certification***[30], although it does not apply to REDD+ projects, which cannot have remote audits. CCMPs that provide for remote audits can only be certified by Cercarbono if they demonstrate compliance with these guidelines.

For CCMPs that have special circumstances described in ***Section 4.4.9.2*** but have specific situations that make on-site audits not feasible, the VVB may analyse the situation in detail and decide whether conducting a remote audit allows for the required quality assurance.

In cases where a CCMP is faced with an extraordinary situation that enables a remote audit and does not wish to postpone it, it shall submit a request (by letter or mail) to Cercarbono requesting authorisation for such a remote audit and the circumstances that enable it.

The circumstances required to enable a remote audit are listed below (all shall be met):

- It is not a REDD+ project.
- There is an extraordinary situation that implies an impediment to conduct the audit in the field or site visit in a face-to-face manner in accordance with ***Section 17.1***.
- The remote audit is carried out in the framework of a verification event.
- It has a positive opinion and a previously issued validation and verification statement[31].
- There is an agreement between the CCMP and the VVB ensuring that the infrastructure is in place to perform a remote audit and specifying the conditions to safeguard the security and confidentiality of the information[32] (including that of the previous verification event).
- The CCMP has the necessary records or documents (including electronic information), as well as the readiness to enter a partnership with the remote audit, so that the remote audit is conducted under a reasonable level of assurance.
- The risk level of the verification event is low.
- There have been no significant changes in areas, facilities, or equipment (in processes, production, among others) that affect the level of GHG emissions[33].
- There is a declaration of conflict of interest between the holder or developer of the CCMP and the VVB to carry out the remote audit (stating the justification for implementing it in this way) within a reasonable time.

Table 16 provides examples of some extraordinary situations whose duration and circumstances could trigger a remote audit.

[30] Available at www.cercarbono.com, section: Documentation.
[31] The first verification of a CCMP shall be on site.
[32] Such as files, photographs, documents, reports, procedures, among others, to be verified. Some or all this information may need to be sent to the VVB for review prior to the remote audit, which should be included in the verification plan.
[33] No changes in the estimated GHG emission level of more than 10 % are allowed.

Table 16. Extraordinary situations and evidence enabling a remote audit.

Extraordinary enabling events for remote audits	Evidence required
Officially declared pandemics and endemics (WHO, PAHO, Ministries of Health).	Statement from supranational body or decree, regulation, or resolution of competent official body.
Mobility restrictions decreed by competent authorities.	Decree, resolution, or official rule that generates the restriction.
Catastrophic events that collapse transport routes and communication networks.	Information published **in more than one** of the following media: radio, press, television, or reputable internet media.
Armed confrontations, wars, strikes, strikes, riots, demonstrations and other events of a social nature that restrict the mobility of audit staff.	
Situations that compromise the integrity and security of the audit team or field staff required for verification.	Supporting documentation, such as complaints, statements by local authorities, military or police forces, publications in local media.

17.1 Elements of remote auditing

The most relevant elements to be considered by the CCMP and the VVB for a remote audit are detailed below.

17.1.1 VVB audit team

The approved VVB shall select a team or person with the necessary skills and competences to carry out and lead such processes (see ***Section 4.3.1***). In verification processes involving remote auditing, the VVB should also ensure the suitability of the personnel in charge and take responsibility for providing the necessary material resources to carry out the verification.

In addition, the VVB should provide in its management system a procedure for verifications under remote audits and the level of assurance set out in the appropriate assessment techniques. In this regard, all members of the verification team shall have the competence and capacity to understand and use Information and Communication Technologies (ICT)[34] in a satisfactory manner, to reach the desired results of the verification event.

Both the CCMP and the VVB shall have the necessary infrastructure in place to support the use of ICTs during remote auditing, while maintaining the security and confidentiality of information.

[34] Under which videoconference meetings are held for the evaluation of documents (interviews, surveys, formats, among others) and records, and in which video or audio recordings are also allowed to record information or evidence.

17.1.2 Verification plan for remote audit

In remote audits, the audit team or person should establish virtual or telephonic contact with the CCMP to plan and perform the audit, following the same procedure as a face-to-face audit.

To carry out the remote audit, the verification plan shall:

- Appoint the team or personnel assigned by the VVB, who will be able to work simultaneously and interact with the holder, developer or CCMP staff on the selected electronic platform(s). In addition, such staff should have sufficient time to perform the audit in a reasonable time.
- Establish the duration of the verification event, considering the complexity in the use of ICTs to be used and the time distribution of the remote audit, indicating the daily time load.
- Explain how and to what extent ICTs will be used for data audit/assessment purposes, optimizing the effectiveness and efficiency of the remote audit, and maintaining the integrity of the remote audit process.
- Present the plan for the remote audit, including the electronic platforms to be used and the planned agenda for the verification event (as per ***Table 17***) specifying whether simultaneous virtual work rooms will be used for interviews and review of information with CCMP staff; also include the sources of information associated with each emission source and aspects of the GHG reporting system, specifying how this will be assessed and indicating the name of the verifier or VVB team that will review it.
- Describe the appropriate controls to avoid situations that could compromise the integrity of the verification process.
- Specify the safeguards by which the security and confidentiality of information will be maintained during the remote audit.
- Conduct a compliance risk assessment in accordance with the Cercarbono's Protocol, including the identification and documentation of risks that may affect the results of the remote audit for each ICT use, including the selection of technologies and how risks are managed:

  - Associated with technological resources (operating system speed, connectivity, and availability of information in real time).
  - Associated with technological infrastructure (servers, computers, networks, among others): signal interference, non-existence of cybersecurity protocols and availability of multimedia communication tools.
  - Associated with failures in the agreed remote access protocols, including devices, software, among others.
  - Associated with the management and proficiency in ICTs by the verifiers and the rest of those involved.

  If during the development of the risk assessment the VVB identifies that one or several GHG emission sources imply a substantial risk for conducting the remote audit, it shall notify the holder or developer of the CCMP to assess whether to continue with the

remote audit, to change its modality or to establish specific conditions under which it can be conducted.

- Establish a plan on how to review information that cannot be shared remotely, due to confidentiality or access issues or other issues that make it impossible to share electronically.

The audit plan is the result of a consensus between the VVB and the CCMP. It cannot be modified without a new consensus between the two parties. It shall be conducted within mutually agreed deadlines.

Table 17. Some elements of the remote audit to be recorded.

Name of the responsible verifier								
Date and time (start and end)								
Name of the platform used	Activity or process	Data or parameter	Person in charge	Equipment used	Equipment or process evaluated	Source used	Evaluation technique used	Comments

17.1.3 Remote audit preparation

Once the verification plan has been generated, prior to conducting the remote audit, the following shall be done:

- Establish contact between the CCMP and the VVB in charge of the audit to agree on the elements, objectives, and desired scope of the audit to be performed.
- Establish the planning of the remote audit.
- Establish the list of activities, areas, facilities, equipment, information, or personnel that will participate in the remote audit.
- Establish the list of elements to be assessed.
- Establish the timeframe in which the audit will be conducted (hours per day and total days).
- Review and confirm the verification plan for the remote audit, considering how to assess information that cannot be shared (due to confidentiality or access issues).
- Conduct a test of the compatibility of the platform to be used by the VVB and CCMP.
- Evaluate the functioning of audio and webcams, among other necessary technical elements or tools.
- Recognise and manage the time zone to coordinate reasonable and mutually agreed meeting times.
- Conduct rehearsals or test meetings using the media identified and agreed for this, so that it can function as planned.
- Take appropriate security measures, as appropriate, to protect confidential information.

17.1.4 Conducting the remote audit

To fulfil the scope of these guidelines, the remote audit should be conducted considering the following aspects:

- Conduct the audit in a quiet environment to avoid interference. The parties should corroborate what was assessed and discussed during the verification. Both parties should make their best effort to confirm what was heard, expressed, or read.
- Gather sufficient evidence to support the verification under a reasonable level of assurance and mitigate the risks associated with the use of ICTs. Evidence includes, but is not limited to, obtaining documents, records, videos, photographs, audios, among others.
- Making records if specific data, data sets or information cannot be reviewed or corroborated, making a consistent determination in this regard.
- Conduct the verification following standard assessment processes.
- Review the entitlement to claim GHG removals or GHG emission reductions by the CCMP holder in accordance with the Cercarbono's Protocol.
- Conduct remote visits to the CCMP site, area, or facilities by:
    - The use of video cameras under electronic platforms. For this purpose, the CCMP will conduct a tour in real time and at previously agreed times to the sites, facilities, areas, or equipment that are part of the CCMP, especially those that are fixed and mobile sources of direct GHG emissions.
    - The development of videoconferencing for the review of documentation related to all GHG emissions and removals or GHG emission reductions generated and reached by the CCMP. Based on this documentary review, the VVB may request the CCMP to conduct a specific visit, via videoconference, to sites, facilities, areas, or equipment where it considers it relevant to verify the operation of these in the real context.
- Consider time allowances (time extension) within the verification plan for the conduct of the remote audit, if required, for any issues that arise and affect the audit. Any changes in the agreed duration should be updated in the verification plan and recorded in the verification report.
- Conclude the remote audit with a summary and review of the daily events or activities performed, any significant issues that have arisen, clarification of these, review of nonconformities and observations or expectations by the VVB.

17.1.5 Verification opinion

The VVB shall provide a conclusion based on the evidence gathered and a verification opinion in accordance with the Cercarbono's Protocol.

17.1.6 Verification report

The VVB shall submit a verification report in accordance with the Cercarbono's Protocol, considering the following aspects, in which:

- It is specified that the verification event was performed using remote audit techniques.
- The conduct of the remote audit is documented, ensuring that the risks associated with the remote audit have been addressed (especially the use of ICT).
- It is specified in the remote audit documentation:
    - The electronic platform(s) used for its development, specifying changes in the platform(s), if any, due to connection problems, indicating dates and times of use.

- The description of the VVB's activities, as stipulated in ***Table 17***, indicating schedules, interactions or tasks performed with the CCMP.
- The description of the virtual tours that have been conducted, indicating the times of the tour; those responsible and the findings that have arisen from these tours in the areas, facilities or equipment verified.
- The activities that have been conducted remotely, differentiating them from those that have been conducted in the framework of face-to-face meetings.
- A description of any extraordinary situations that arose during the remote audit, especially if they involved rescheduling activities or extending the duration of the remote audit.
- A description of the extent to which ICT was used to conduct the remote audit and how effective it was in achieving the audit objectives.

- Review and evaluate information on previous validation or verification events that the CCMP has had.
- List the records reviewed, and any findings found during the remote audit. The closure of non-conformities shall be pre-determined in the verification plan.
- The verification opinion is issued by applying the materiality threshold criterion of the verification event. This threshold is set according to the level of mitigation results generated by the CCMP, as mentioned in the Cercarbono's Protocol.
- The form of submission of documents or clarifications is detailed, where corrective action management shall be predefined and communicated.
- The deletion of any document, image, or recording, among others, is endorsed, confirmed, and recorded between the CCMP and the VVB.

17.1.7 Verification statement

The VVB in charge of the remote audit shall submit a verification statement in accordance with Cercarbono's Protocol, stating that the audit was remote.

17.2 Complementary or additional remote audit requests

The results of the remote audit generated by the VVB (non-conformities, corrective actions, opportunities for improvement, among others), shall be stated in writing to the CCMP in a timely manner for review and acknowledgement, prior to the closure of the non-conformities.

The handling of non-conformities and the renewal and continued approval of accreditation shall follow the same processes used for on-site assessments, as set out in Cercarbono's Protocol. If the VVB detects any additional non-conformity on the evidence or proof obtained in the remote audit, it shall request the holder or developer of the CCMP to submit additional information and, if necessary, establish a new remote audit (extension supported by the verification plan).

17.3 Postponement of remote audits

In cases where the CCMP is **not** faced with an extraordinary situation that qualifies for a remote audit, or where it prefers to postpone the audit due to an unusual circumstance, it may do so in accordance with the Cercarbono's Protocol, by submitting a request (by letter or email) to Cercarbono stating that the postponement is due to:

- Verifications deadlines approaching. A new audit date should be proposed.
- Force majeure of short duration. Relevant evidence should be attached.
- Special temporary circumstances of the CCMP. Circumstances that do not allow the audit should be explained.

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19 Document history

Version	Date	Comments or changes
1.0	29.07.2022	Initial version.
2.0	30.03.2023	Version with more detailed carbon buffer management procedures. New section on chain of custody. New section on grievance mechanism. More detailed and modified procedures on approval of methodologies. Several minor edits.
2.1	18.10.2023	Extended explanations and edits related to other normative documents on no net harm principle, VVB oversight methodologies and leakage.
2.2	27.03.2024	General format review to improve transparency and understanding, including concepts and notes related to applied criteria, non-explicit previously. Editorial changes to adequately describe specific items and processes according to current implementation for them.
2.3	03.03.2025	Revision to double claiming procedures, modifying scope to be consistent and complementary to new "Procedural Guidance for Preventing Double Claiming" document.
2.3.1	09.03.2026	Editorial changes to specify double issuance-related procedures adding relevant clarifications and precisions to the Carboncers' cancellation process description.