18. March 2026
Revisionsnummer: 1.3.2

Wald-Klimastandard – Version 1.3

2025-09-15

Prinzipien: 10
Kriterien: 35
Indikatoren: 144

1. Legislation & Eligibility

Projects are compliant with national legislation and meet all eligibility criteria of the standard.

Further details on the principle

To ensure the national legitimacy of certified ecosystem services, conformity with national legislation is the basis for all requirements defined by the standard.The eligibility criteria represent a set of criteria that projects must meet in order to qualify for certification. They set the general preconditions for projects within which certification of ecosystem services are eligible to be certified.

1.1. Jurisdictional Boundaries

The project is carried out in an jurisdictional region that is covered by the Forest Climate Standard.

1.1.1 Germany

The project area is located in the territory of the Federal Republic of Germany.

1.2. Legal Boundaries

The project operator and the landowner is a natural person or legal entity under private or public law who comply with the laws, regulations and agreements relevant to the implementation of the project.

1.2.2 Proprietorship

The landowner is legally registered as proprietor of the project area.

For certifications as a project group, this indicator must be verified for each individual project (see also indicator 8.2.6).

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Recommendations

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1.2.2 Legal Compliance

The project operator complies with the laws, regulations and agreements relevant to project implementation

The validation of the indicator relates to the project operator as the main responsible party and not to other project participants.

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1.2.3 Authorization

The project operator holds all the necessary rights or authorizations for project implementation.

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1.2.4 Integrity of Information

The project operator confirms that all information requested by eva is complete and correct.

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Recommendations

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Further information

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1.2.5 Terms & Conditions

The project operator has read and agreed with the Terms and Conditions (GTC) as well as the requirements of the Forest Climate Standard.

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Recommendations

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Further information

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1.3. Temporal boundaries

The temporal boundaries of the project as well as of the credibility of ecosystem services are clearly defined.

1.3.1 Project Start

The project activities were started after September 30, 2021, and no more than 3 years prior to the application for initial certification.

The Standard distinguishes between the start of the project and the start of the crediting period (Indicator 1.3.2). Project activities are eligible for retroactive crediting to a limited extent (Indicator 1.3.3). Eligibility for crediting requires a closer temporal link to the initial certification and the associated requirements under the standard. Nevertheless, the project start is relevant for the additionality of projects. The project operator has included the period since the start of the project in the proof of financial additionality (indicator 3.2.1).

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Recommendations

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1.3.2 Start of the Crediting Period

The start of the crediting period is set uniformly for the entire project area of an initial certification and begins with the submission of the certification application. This may be deviated from in the case of retroactive credting. Further details are regulated by Indicator 1.3.2.

In principle, the climate impact can only be taken into account after conformity with the Standard.

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Recommendations

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Further information

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1.3.3 Retroactive Crediting

In the case of retroactive creding, the crediting period can begin no earlier than 12 months prior to the application for initial certification. However, retroactive crediting is only possible to the extent that it can be verified by one of the following conditions:

a.	The project activities in accordance with the methodological objectives have already been started and implemented in a targeted manner for the project.
b.	A legally binding commitment to use goods and services for the project activities (criterion 6.1) has been concluded.

When applying retroactive crediting, it is important to avoid crediting the project with activities that have no demonstrable connection to the project. Retroactive crediting only makes sense if project activities that have already been implemented have led to positive changes in the defined carbon pools.

Preparatory activities such as obtaining permits and feasibility studies are not relevant for retroactive crediting.

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Recommendations

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Further information

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1.3.4 Crediting Period

The duration of the crediting period is determined uniformly for the entire project area at the time of initial certification. The duration of the crediting period can be selected as follows, depending on the restrictions of the indicator and the interests of the project operator:

M01	20, 25 or 30 years
M02	30 years
M03	30 years

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Recommendations

A credit period of 30 years is recommended for method 01.

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Further information

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1.3.5 Project Period

The project duration covers all crediting periods within a project and begins with the start of the first crediting period (1.3.3) and ends with the end of the last crediting period of a project.

Multiple certifications can be assigned to a Method 01 project, which extends the project duration. With Method 03, the crediting period corresponds to the project duration.

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Recommendations

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Further information

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2. Project Management

Projects are implemented professionally and transparently, taking into account the long-term nature of the project periods.

Background to the principle

Compared to other project types, forestry projects are often more complex and have a longer duration, which places correspondingly high demands on

those implementing them. Professional management can mitigate many of the risks to which a project is exposed. Transparency helps to involve stakeholders right from the start of project implementation and to create social acceptance. Integrative embedding in the social context is essential for the long-term viability and acceptance of this type of project.

2.1 Processes

The project has a project control system with clearly defined responsibilities and procedures.

2.1.1 Internal & External Processes

Internal processes and processes involving project participants are clearly structured and adhered to.

The indicator refers to the implementation of the project and not to general processes within an organization.

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Recommendations

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Further information

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2.2 Quality

The project is implemented by trained personnel using high-quality products.

2.1.1 Personnel

The personnel responsible for project implementation have sufficient expertise, experience, and skills to successfully carry out the assigned tasks.

Compliance with the indicator is verified by FSC and PEFC

certification. Further details can be found under Further information.

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Recommendations

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Further information

Compliance refers to the following requirements:

PEFC (version: 04-01-01)

6.1 In the event that own personnel are employed, a stock of forestry-trained specialist personnel adapted to the operational conditions shall be maintained or created. Specialist personnel are defined as workers who have completed training appropriate to the activity or who have several years of professional experience.& nbsp;

FSC (Version: 5.2 Link)

2.3 The forestry operation implements measures to protect employees from occupational health and safety risks. These measures are proportionate to the scope, intensity, and risk of forest management and comply with at least the recommendations of the ILO Guidelines on Health and Safety in Forestry.

2.5 The forestry operation demonstrates that employees receive task-specific training and that it instructs them on how to safely and effectively implement all management measures.

2.2.2 Products & Services

The products (tools, plants, machinery, etc.) and services (planting/sowing, treatments, etc.) used for project implementation comply with current industry quality standards.

Compliance with the indicator is ensured by FSC and PEFC certification. Further details can be found under Further information.

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Recommendations

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Further information

Compliance refers to the following requirements:

PEFC (version: 04-01-01)

6.3 Forestry service providers, contractors, and commercial self-harvesters employed in forestry operations have the necessary qualifications for the work.

6.4 Only service providers, contractors, and commercial self-harvesters who hold a certificate recognized by PEFC Germany are employed in forestry work.

FSC (Version: 5.2 Link)

10. Implementation of management measures: The selection and implementation of management measures carried out by or on behalf of the forestry operation in the forest must be consistent with the economic, ecological, and social objectives of the forestry operation and comply with all FSC principles and criteria.
Translated with DeepL.com (free version)

2.3. Transparency

The project operator provides project information available to the public as promptly and directly as possible.

2.3.1 Transparent Project Information

All project information is published via the eva online platform. Exceptions may be made for financial, legal, and personal project information. The sensitivity must be justified to the VVB.

The project operator has the option to declare relevant information as ‘sensitive’ on the online platform and to exclude it from disclosure. Sensitivity is assessed by the VVB and is based on the goal of maximum transparency towards the public.

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Recommendations

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Further information

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3. Additionality

Ecosystem services arise in addition to the reference scenario, and the income they generate delivers a decisive contribution to project implementation.

Background to the principle

Additionality ensures that a project has an additional impact to the reference scenario (baseline). This means that ecosystem services are created beyond government requirements, require additional financial income from valuation of ecosystem services, and achieve an additional effect regarding the respective ecosystem service compared to the reference scenario.

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Further information

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3.1. Legal Additionality

Each category of ecosystem services (climate protection, biodiversity, water protection, soil protection, etc.) has a separte proof of legal additionality.

3.1.1 Legal Additionality

Legal additionality is deemed to be given if the project takes place in a country that has the greatest possible ambition to contribute to the United Nations' goals for a specific ecosystem service, but is unlikely to be able to achieve these contribution goals with its current legal framework and government subsidies.

The information basis for the verification is monitored by eva and adjusted based on the latest information.

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Recommendations

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Further information

Infosheet | Legal Additionality

This document has been freely and automatically translated from German. Stakeholders are invited to submit additional arguments for or against legal additionality to the eva Secretariat: sekretariat@eva.eco

3.2. Financial Additionality

The income generated from the monetization of ecosystem services contributes decisively to the financing of project implementation.

3.2.1 Cost-Benefit Analysis

For the crediting period, financial additionality of the project is given by one of the following conditions:

a.	The cost of implementing the project on the project area exceeds the income generated by the project implementation without income from eva credits (Option 1: Economic feasabilityWirtschaftlichkeitsvergleich)
b.	The income and expenditure statement for the reference scenario is more economical than that for the project implementation without income from eva credits (Option 2: Profitability comparison)

The template stored in the indicator details is used for verification..

*In Option 2: Economic comparison, the financial analysis of the **reference scenario** corresponds to the reference scenario defined and standardized under the respective method (criterion 6.5.).*

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Recommendations

The project operator is recommended to make the documents on financial additionality publicly available, especially if

- *Option 2: Profitability comparison is selected,*
- *the project makes use of government subsidies, or*
- *the project generates income from multiple ecosystem services.*

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Further information

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3.2.2 Compatibility with Subsidies

As far as government subsidies and grants with a clear connection to the project implementation are used, the project operator confirms that they are compatible with the income from eva credits.

In order to ensure stable project financing, the project operator is required to clarify the compatibility of income from eva certificates with the applicable subsidy guidelines in order to reduce the risk of any repayment claims.

Co-financing of projects using eva credits and subsidies is fundamentally compatible with the standard, provided that the use of subsidies is clearly related to the implementation of the project and is taken into account in the profitability analysis under indicator 3.2.1 of the cost-benefit analysis.

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Recommendations

If government subsidies and grants are used in conjunction with income from eva credits, project operators are advised to clarify with the relevant authorities whether income from eva credits affects eligibility for subsidies.

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Further information

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3.3. Additionality of Ecosystem Services

The project measurably increases ecosystem services in accordance with recognized scientific calculation guidelines and ensures continuous monitoring of the effects.

3.3.1 Standardized Methodologies

Additional ecosystem services resulting from project activities are accounted for on the basis of current recognized scientific findings and principles and using extensively standardized methods (Principle 6. Methods).

This indicator refers to Principle ´6. Methods'.

4. Environmental Safeguards

Projects are carried out in an environmentally responsible manner and generate positive environmental impacts for the restoration, conservation, and resilience of ecosystem services.

Background to the principle

Land use projects, especially in the forestry sector, are embedded in a broad landscape and socio-economic context. They have an impact on the environmental and ecosystem services of landscapes, such as biodiversity, water availability and quality, soil fertility, air pollution control, carbon sequestration, and much more. The environmental sustainability of projects therefore refers not only to the increase in individual ecosystem services through a project, but also encompasses a variety of ecological aspects that must be taken into account.

4.1. Sustainable Forest Management

The project is part of a sustainability-oriented, resource-preserving forest management system.

4.1.1 Certified Sustainable Forest Management

The project area is part of an FSC- or PEFC-certified operating area.

For reasons of economic efficiency, the standard sees itself as

complementary to existing sustainability standards in forest management. Recognition of additional standards can be requested from the eva secretariat. Contact: sekretariat@eva.eco

4.1.2 Project Plan

For the crediting period, a project plan with at least the following content is provided for the project area:

a.	Description of the current forest structure and natural values on the project area.
b.	Identification and assessment of silvicultural risks on the project area.
c.	Definition of silvicultural objectives that are consistent with the methodological objectives (criterion 6.1) and that account for silvicultural risks (b).
d.	Definition of the measures and project activities with which the silvicultural objectives (c) are operationally pursued on the project area.
e.	Spatial reference of the measures by mapping the forest management units and linking them to the primary project activities.

A project plan outlines how the project bridges its overall operational context, sustainable forest managementand compliant silvicultural operationalization on the project area.

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Recommendations

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Further information

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4.1.3 Planned Regeneration Area

Within the project plan (indicator 4.1.2), the regeneration area is defined in which the requirements for tree species selection and mixture are implemented (indicators 6.3.7 & 6.3.8). The following areas are designated and planned for regeneration:

a.	M01, M02	Total project area.
b.	M03	Feasible regeneration area in accordance with silvicultural conditions
	i.	Estimated regeneration area in the crediting period
	ii.	Planned regeneration area by the end of the intventory period.

The planned values will be revised for the new inventory period.

When regeneration is initiated, a window of opportunity is opened for the diversification of tree species. The indicator defines the extent of the area in which regeneration is to be implemented.

The project area and the regeneration area are identical in method M02 because the project area is defined by the feasibility of complete regeneration. In method M03, the final use area can provide information about the extent to which the old tree generation can be replaced on the project area. Very low values are plausible in the case of permanent forests or operations in transition to permanent forest management.

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Recommendations

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5. Social Safeguards

Projects act in a socially responsible manner, comply with occupational health and safety regulations, and promote social well-being and the participation of the local population.

Background to the principle

Forest projects are embedded in a broad landscape and socio-economic context. The social aspects of projects include interaction with local stakeholders, community involvement and participation, and the creation of jobs with fair working conditions. Holistic stakeholder and employee

management is part of comprehensive risk management, which ensures the long-term successful implementation of the project.

5.1. Social Responsibility

For the implementation of project activities, legal occupational safety regulations are observed, the local population is involved, and a functioning complaint management process is established.

5.1.1 Certified Sustainable Forest Management

The project area is part of an FSC- or PEFC-certified operating area.

FSC and PEFC have both ecological and social requirements. Therefore, a corresponding indicator has been included under Principle 4. and 5.

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Recommendations

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Further information

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5.1.2. Grievances Management

The project operator designates a contact person on the eva online platform who is available to provide information about the project and who is also responsible for grievances on behalf of the project operator.

Complaints should first be addressed to the standard operating organization (eva service GmbH) and can be submitted as follows:

Email	grievance@eva.eco
eva website	Complaint form
eva Register	Project-related in the Impact Registry
By postal mail	Address as per Imprint

In person	By appointment

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Recommendations

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Further information

The complaints mechanism is described in more detail in the SOP of eva service GmbH.

6. Methodology

Projects generate real and measurable ecosystem services that are quantified, monitored, and reported transparently in accordance with current recognized scientific principles.

Background to the principle

In order to determine the quantity and quality of additional ecosystem services generated, clear requirements are needed that define processes for quality assurance in the modeling and monitoring of these services. These requirements are defined in the form of methodolgies. These are based on scientifically sound and recognized calculation approaches that enable objective and reliable evaluation of modeling and monitoring.

Through consistent application of these methodologies, the additional ecosystem services generated can be accurately quantified and documented. This enables accurate recording and documentation of the results achieved.

6.1. Methodological Objectives & Project Activities

The methodological objective is defined for each methodology and refers to the crediting period and all sub-areas of a project. It is achieved through individual or a combination of project activities and accompanying measures.

6.1.1 Methodology 'M01 Forest Restoration'

Methodology ‘M01 Forest Restoration’ pursues the following

objectives through defined project activities:

a.	Methodological objectives:	
	I.	Establishment of a forest with increased climate resilience and comprehensive reforestation on areas that have been deforested by extreme weather events.

b.	Project activities:	
	I.	Assisted natural succession
	II.	Tree planting
	III.	Sowing tree seeds

c.	Measures to secure and maintain stands:	
	I.	Prevention of damage caused by wildlife (e.g., wildlife fencing, individual protection, hunting)
	II.	Removal of competing vegetation (e.g., blackberries, bracken)
	III.	Silvicultural measures (e.g., replanting, thinning, pruning)
	IV.	Forest fire prevention (e.g., monitoring, awareness raising, protective strips)

Increased climate resilience is achieved through the selection of tree species (indicator 6.3.7) and tree species mix (diversification; indicator 6.3.8).

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Recommendations

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6.1.2 Methodology 'M02 Forest Conversion'

The following objectives are pursued with defined project activities using the ‘M02 Forest Conversion’ methodology:

a.	Methodological objectives:	
	I.	Increasing the climate resilience of commercial forests by diversifying tree species and stand structure.

b.	The **project activities** include the targeted conversion of structurally poor forest stands and the introduction of additional climate-resilient tree species. Specifically, the following activities are included as project activities:	
	I.	Creation of the project plan
	II.	Forest inventory
	III.	Rejuvenation felling
	IV.	Thinning
	V.	Tree planting
	VI.	Sowing
	VII.	Mixture regulation
	VIII.	Assisted natural succession
c.	Measures to secure the population are also considered project activities, namely:	
	I.	Wildlife damage prevention
	II.	Compensatory planting
	III.	Removing competing vegetation

Increased climate resilience is achieved through tree species selection (indicator 6.3.7) and tree species mix (indicator 6.3.8).

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Recommendations

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Further information

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6.1.3 Methodology ‘M03 Climate-Optimized Forest Management’

The methodology ‘M03 Climate-Optimized Forest Management’ pursues the following objectives with defined project activities:

a.	Methodological objectives:	
	I.	Stabilization of the existing forest carbon stock.
	II.	Increasing or maintaining the forest carbon stock.
	III.	Long-term increase in tree species diversity and climate resilience of the forest.

b.	The **project activities** include reduced timber harvesting in stable strata and targeted timber harvesting to increase stand stability, as well as the introduction of additional climate-resilient tree species. Specifically, the following activities are considered project activities:	
	I.	Creation of the project plan
	II.	Forest inventory
	III.	Rejuvenation felling
	IV.	Thinning
	V.	Tree planting
	VI.	Sowing
	VII.	Mixture regulation
	VIII.	Assisted natural succession
c.	Measures to secure the population are also considered project activities, namely:	
	I.	Wildlife damage prevention
	II.	Compensatory planting
	III.	Removing competing vegetation

Increased climate resilience is achieved through the selection of tree species (indicator 6.3.7) and tree species mix (indicator 6.3.8).

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Recommendations

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6.2. Scope

The quantification of ecosystem services takes place within a clearly defined scope.

The scope specifies requirements for project areas that cannot be influenced by the project operator.

6.2.1 Deforested Land

The project area was deforested due to the direct effects of a calamity (such as drought, extreme heat, other extreme weather events) or its consequences (such as pest infestation).

Elm disease, ash dieback, chestnut blight, and other epidemic diseases fall under the term “calamity.”

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Recommendations

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Further information

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6.2.2 Minimum stocking

6.2.3 No Wetlands & Organic Soils

The project area does not contain any wetlands or organic soils. Former wetlands were demonstrably drained before 1990. Drainage after 1990 was carried out on a legal basis, for example in areas near highways or railway lines.

Maintenance of drainage ditches constructed before 1990 is permitted.

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Recommendations

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Further information

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6.2.4 Tolerable Wildfire Risk

The entire project area is exposed to projected forest fire risk level 5 for less than 40 days per year during the assessment period, according

to climate scenario RCP 8.5.

The projected values refer to climate scenario RCP 8.5 for the period from 2021 to 2050 and can be accessed on the Climate Impacts Online website of the Potsdam Institute for Climate Impact Research (PIK) (see indicator details).

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Recommendations

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6.2.5 Minimum Size of Sub-Areas

All sub-areas are larger than 0.5 hectares.

In order to achieve the required accuracy in monitoring (indicator 6.9.1), the minimum area size described is required.

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Recommendations

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Further information

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6.2.6 Forestable Land

The project area exclusively comprises forestable areas. Conversely, non-forestable areas are excluded from the project area.

Forestable areas without stocking (e.g. gaps / clearings) and with a size of at least 0.5 hectares can be excluded from the project area at the start of the crediting period. The exclusion of gaps at the start of the crediting period is optional, as the gaps / clearings must be mapped for exclusion. Projects can be applied to excluded areas using methodology M01, provided that the relevant

requirements in the scope and area of application are met.

Cleared areas that arise during the project period are part of the project areas and cannot be excluded retrospectively. The application of other methods to these areas must be examined on a case-by-case basis in accordance with the requirements of the standard.

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Recommendations

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Further information

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6.2.7 Regular Forest Management

Forestable areas that do not allow regular forest management due to legal or other contractual requirements are excluded.

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Recommendations

Areas that are to be excluded due to management restrictions can be determined in accordance with the respective forest management guidelines (e.g., guidelines for forest management in corporate forests (FER-KöW 20212, Chapter 2.1.2.5 Forests with special legal status).

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Further information

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6.2.8 Minimum Size of Project Area

The project area covers at least 200 hectares.

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Recommendations

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Further information

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6.2.9 Forest Laws

The project area is legally classified as forest and is subject to forest laws within the jurisdiction of the corresponding methodology (criterion 1.1).

The protection status of forests in legislation reduces the risk of shortfalls or reversals due to land use changes and supports the durability of issued eva credits.

6.3. Applicability

GHG accounting is carried out within a clearly defined scope of applicability.

The scope of applicability defines requirements that can be influenced by the project operator.

6.3.1 Implementation of Activities

The activities have been implemented or planned in a legally binding manner to such an extent that the achievement of the ‘methodological objectives’ (critreion 6.1.) and the project scenarios (criterion 6.6.) can be considered plausible and realistic.

At initial certification, the VVB assesses whether the project activities carried out to date are sufficient to enable the project to develop in line with the project scenarios. The timing of initial certification depends on the achievement of this indicator.

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Recommendations

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Further information

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6.3.2 Area Mapping

Forestable area that significantly distorts the GHG accountung is excluded from the project area. Namely,

a.	Remaining stocks in the form of individual trees or small groups of trees from the remaining existing stock. If the effort involved is disproportionate, the volume of living tree biomass (e.g., from individual trees or small groups of trees) is recorded in the reference scenario (6.5.5) at the beginning of the crediting period.
b.	Clearings or gaps that are expected not to be covered by tree canopies by the end of the crediting period, such as skid trails. If the effort involved is disproportionate, the corresponding area is recorded as ‘non-creditable area’ in the online platform.

The exclusion of corresponding gaps is in the interest of the project operator, as this can lead to an overestimation in the projection of the GHG balance and thus cause a shortfall.

The ‘living tree biomass’ stored in the reference scenarios (baseline tool) is offset against the project scenarios (forest growth tool) and therefore does not contribute to the amount of certificates for the project.

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Recommendations

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Further information

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6.3.3 Calamity Wood

Standing and fallen deadwood resulting from calamities (indicator 6.2.1) shall be left on the project area as far as aspects of

local forest protection (e.g., bark beetle control, forest fire prevention) as well as traffic and occupational safety are accountetd for.

Losses of income due to standing or lying timber cannot be claimed for 'financial additionality' (indicator 3.2.1).

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Recommendations

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Further information

The 'Practical Guide to Dead Spruce Trees' published by the North Rhine-Westphalia State Forestry and Timber Agency is recommended for dealing with standing dead spruce trees in disaster areas. The guide can be accessed via the following link: Link

6.3.4 Site Clearance

Tree stumps and logging debris remain untreated on the project site. Exceptions may be made on the basis of local or regional forest protection measures (e.g., bark beetle control, forest fire prevention) or for reasons of traffic and occupational safety, and must be justified accordingly.

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Recommendations

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6.3.5 Soil Preparation

No soil preparation in the form of mulching, tilling, or plowing takes place on the project area. In exceptional cases, the following conditions are met:

a.	An excluded soil preparation method is demonstrably necessary as a last means on a sub-area, as it creates a crucial prerequisite for the successful implementation of project activities.
b.	These are plow rows used exclusively for planting.

A common practice of soil preparation for planting on calamity sites does not justify an exception.

The indicator relates exclusively to the aspect of GHG accounting and not to the ecological aspects of soil preparation. Ecological aspects of forest management, including soil management, are assessed under the required PEFC or FSC certifications (indicator 4.1.1).

The purpose of the indicator is to protect the upper soil layers, which contain significant amounts of carbon, from tillage and to prevent the release of the carbon already stored there. It should be noted that the carbon content depends heavily on various factors such as soil type, climate, vegetation, and land use, and can therefore vary and must be assessed before the time horizon of the crediting period.

Recommendations

In case of doubt, the conformity of the planned measures with the required certifications must be clarified in advance with the VVB responsible for FSC and PEFC certification, as any loss of the required certifications will result in the loss of certification by eva.

Further information

The requirements of PEFC or FSC impose the following restrictions on soil cultivation:

PEFC (version: 04-01-01):

- *2.5* ***Driving over large areas is generally prohibited.*** *A permanent network of fine access roads is being established to allow for the use of machinery in a way that protects the forest and soil. The distance between skid trails is generally at least 20 m. Greater distances are aimed for in the case of soils that are sensitive to compaction.*

  In special topographical and site situations, deviations from a strictly schematic fine access network are permitted if this

prevents damage to the soil or stand.

***Exceptions for extensive driving** can include, for example: soil cultivation, mulching, planting, sowing. These measures shall be limited to the extent absolutely necessary. In the case of soils that are sensitive to compaction, driving shall be carried out in a manner that protects the soil (only when the soil is dry and using machines that protect the soil) (see Guideline 3).*

Indicator 2.5 of PEFC makes it clear that extensive soil cultivation may only take place in exceptional cases ('absolutely necessary extent'). Exceptional cases must be justified in relation to the PEFC VVS and not in relation to the eva VVS.

- *5.4 To protect the soil, extensive tillage and complete plowing that penetrates the mineral soil is not permitted.*

  Gentle soil disturbance and patchy and strip tillage are permitted if targeted regeneration is not possible by other means.

  Full plowing prior to initial afforestation is permitted for reasons of forest protection and for the creation and maintenance of forest firebreaks.

Indicator 5.4 of PEFC clarifies that even 'spot and strip tillage' is only permitted under certain conditions.

It should be noted that methodology 'M01 Reforestation' does not constitute initial afforestation.

FSC (Version 5.2):

- *10.10.11 Soil cultivation does not interfere with the mineral soil. The **in individual cases** necessary exposure of the mineral soil to support the desired rejuvenation of site-appropriate tree species of the natural forest community **is carried out in strips or patches**.*

  *10.10.12 Driving away from the access systems is only permitted if **all of the following conditions** are met:*
  - A dense layer of raw humus prevents regeneration.
  - It is ensured that the success of regeneration is not jeopardized by browsing by game.
  - Alternative methods, e.g., the use of horses, are not technically feasible or financially reasonable.
  - As little forest soil as possible is driven on.
  - Soil damage is minimized by using suitable technology and

driving at the appropriate time.
- The measures are carried out on the basis of an operational concept and are documented according to type and scope.

The FSC indicators make it clear that soil cultivation on the project area is only possible in exceptional cases and only under particular conditions.

6.3.6 Combustion of Biomass

No biomass is burned on the project site. Exceptions are made for reasons of local or regional forest protection (e.g., bark beetle control, forest fire prevention) or traffic and occupational safety, and are justified accordingly.

The processing of biomass as firewood is not affected by this indicator.

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Recommendations

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Further information

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6.3.7 Tree Species Selection

The tree species selected for the project activities are considered to be suitable for the local site conditions and climate-resilient in accordance with a recognized scientific recommendation. Tree species from natural regeneration should be integrated into the project in consideration of close-to-nature silviculture practices, taking into account the requirements of 6.3.8, even if they are not part of a scientific recommendation.

The indicator is limited to tree species selection. Requirements regarding tree species mix are defined in indicator 6.3.8.

Wildlings from neighboring stands may be transplanted, provided this is permitted under the applicable legal framework.

Tree species unknown in the area may be introduced, provided this

is permitted under

1. *the Forest Reproductive Material Act (1.2.2; FoVG Link),*
2. *the required certifications (indicator 4.1.1) and*
3. *compliance with the maximum proportion of tree species unknown in the area (indicator 6.3.8) is permitted.*

Potential risks to local ecosystems from introduced tree species must be assessed on a site-specific basis due to the diversity of silvicultural development types and are mostly addressed in the scientific recommendations listed.

6.3.8 Tree Species Composition

Newly established stands shall consist of at least three tree species, whereby by the end of the accounting period

a.	one tree species covers at least 10% and less than 50% of the area,
b.	Tree species that have already been lost in the previous stand due to drought stress or disease cover less than 20% of the area,
c.	Tree species from natural rgeneration that do not have a site-appropriate and climate-resilient recommendation (according to indicator 6.3.7) cover less than 20% of the area,
d.	the proportion of introduced tree species is less than 20%,
e.	the contiguous unmixed area of a tree species is less than 0.5 ha for certifications smaller than 50 ha and less than 1 ha for certification smaller than 50 ha.

The percentages refer to the canopy cover of the new stand to be established. The canopy cover must be sufficient to ensure that a closed stand layer is created by the end of the crediting period. Overmature trees are not to be included.

It is permitted to use tree species with less than 10%, but they are not considered for the minimum tree species count.

A deviation in terms of the number of tree species and the associated mixture (first point) is permissible, provided that a site-specific recommendation from a ‘recognized scientific organization/institution’ (see 6.3.7) is available.

The purpose of the indicator is to reduce the risk of subsequent stands over the long term by means of sufficient diversification of tree species composition (see Further information). Tree species from natural regeneration are to be regarded as part of the tree species mix. Due to the diversity of silvicultural recommendations and treatment options, as well as the dependence on site conditions, the indicator does not explicitly address the form of the mixture.

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Recommendations

When establishing stands/regeneration, it is recommended to give preference to mixture forms that promote structural diversity.

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Further information

The indicator is based on the scientific recommendations of the Scientific Advisory Board for Forest Policy of the Federal Ministry of Food and Agriculture (BMEL) for the 'Adaptation of forests and forestry to climate change' (BMEL 2021, p. 129):

To spread risks and strengthen adaptability, forest regeneration should be rich in tree species, genetically diverse, and adapted. Within the chosen forest development type, future stands should be established with at least three site-appropriate tree species in stable mixtures, where site conditions allow.

6.3.9 Area Accuracy

The geo-data of the sub-areas (GeoJSON) stored on the eva online platform correspond to the actual areas.

Standard GPS devices are sufficient for accurately measuring areas.

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Recommendations

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Further information

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6.3.10 Fertilizer & Liming

No synthetic fertilizers or soil additives are used in the implementation of project activities. Seeds and seedlings that have been treated with fertilizers and soil additives prior to planting are exempt from this requirement.

The indicator is limited to the climatic perspective on the use of fertilizers, soil additives, and soil protection liming. Organic fertilizers and soil additives are generally permitted, provided they are produced in a resource-efficient manner. Soil protection liming is also permitted.

It should be noted that the use of organic fertilizers, soil additives, and soil protection liming may be restricted for ecological reasons by PEFC and FSC requirements (indicator 4.1.1).

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Recommendations

In the interests of near-natural forestry, it is recommended that fertilizers should not be used as a matter of principle. In case of doubt, the conformity of the planned measures with the required certifications must be clarified in advance with the VVS responsible for FSC and PEFC certification, as any loss of the required certifications will result in the loss of certification by eva.

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Further information

Synthetic fertilizers: The prohibition of synthetic fertilizers is based on the GHG footprint of the manufacturing process.

Organic fertilizers: It can generally be assumed that increased nutrient availability through organic fertilizers from resource-saving production (low GHG footprint) can result in GHG-equivalent carbon accumulation (biomass, soil carbon) and thus does not negatively impact the GHG balance (Grüneberg et al. 2019).

Liming: The effects of liming on carbon storage are still unclear and are the subject of research (Grüneberg et al. 2019).

6.3.11 Actual Inventory Data

The forest inventory data used are not older than 36 months at the

beginning of the accounting period (indicator 1.3.1) and meet the requirements of the monitoring criterion (criterion 6.9).

If the forest inventory data is older than 12 months, the current status is updated in a transparent and traceable manner on the basis of documented interventions and events and used for the scenarios.

If the inventory is older than 36 months, a new inventory is required for the project area.

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Recommendations

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Further information

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6.3.12 Avoidance of Nursing Backlogs

For strata with a BHD < 14 cm, identical extraction rates are used in the reference and project scenarios (indicators 6.5.3 & 6.6.3), so these strata are not accounted for additional ecosystem services.

The purpose of the indicator is to avoid potential silvicultural conflicts in young stands requiring high maintenance, which may arise as a result of the financial incentives offered by the project.

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Recommendations

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Further information

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Tree Stand Stability

For strata with a height-to-diameter ratio (h/d ratio) of more than 0.85, identical extraction rates are used in the reference and project scenarios (indicators 6.5.3 & 6.6.3), so these strata are not accounted

for additional ecosystem services.

The purpose of the indicator is to avoid potential silvicultural conflicts of interest in areas vulnerable to windthrow/breakage or snow breakage, which may arise as a result of the financial incentives offered by the project.

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Recommendations

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Further information

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6.3.14 Reduction of Windthrow Risk

For strata with an average height (h) of more than 32.5 m, identical extraction rates are used in the reference and project scenarios (indicators 6.5.3 & 6.6.3), so these strata are not accounted for additional ecosystem services.

The purpose of the indicator is to avoid potential silvicultural conflicts of interest in areas vulnerable to windthrow/windbreak, which may arise as a result of the financial incentives offered by the project.

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Recommendations

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Further information

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6.3.15 Avoidance of Overstocking Risk

For strata with a stocking degree B° < 0.6 and B° > 1.2, identical extraction rates are used in the project and reference scenarios (indicators 6.5.3 & 6.6.3), and these strata are not accounted for additional ecosystem services.

If the stocking level is greater than 1.20, an increased risk of calamity is assumed due to overstocking. If, on the other hand, it is less than 0.60, productivity is no longer guaranteed due to insufficient growth.

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Recommendations

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Further information

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6.3.16 Minimum Extraction Rate

In strata that have identical extraction rates in the reference and project scenarios (indicator 6.3.12, indicator 6.3.14, indicator 6.3.15), the total extraction is complied with. A corresponding minimum extraction rate is specified in the management plan.

The purpose of the indicator is to prevent stock increase in strata where excessive stock increases would negatively affect the overall risk of the project scenario. If the cumulative minimum extraction rate is not reached, the issuance of certificates is suspended (indicator 9.1.2).

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Recommendations

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Further information

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6.3.17 Determining Growth Rates

Adequate and identical growth rates are used in the reference and project scenarios. The basis used for the growth values is justified.

A retroactive adjustment of the increment as a result of a repeat

inventory is not applied. However, the difference to the actual growth rare is regulated by indicator 7.3.8.

This rule allows for small-scale consideration of site conditions and prevents the deliberate accumulation of reserves and risks in the operation through systematic underestimation of growth.

It is recommended to use tax-recognized yield tables, new growth models from forestry research institutes, results from the Federal Forest Inventory, operation-specific results from repeat inventories, or results from recognized growth simulators (e.g. treeGROSS).

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Recommendations

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Further information

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6.3.18 Stratified Inventory Results

The forest inventory contains a stratified results by tree species and age classes.

For methodology M03, the corresponding evaluation scheme is a mandatory prerequisite for scenario development.

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Recommendations

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Further information

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6.4 Carbon Pools & GHG Emissions

For GHG accounting, only categories of carbon pools and GHG emissions that make a significant contribution are selected.

6.4.1 Insignificant Carbon Pools & GHG Emissions

In accordance with the requirements of the UNFCCC, the scope (6.2.) and applicability (6.3.) of the methodology, the following categories of carbon pools and GHG emissions are not selected for GHG accounting:

- Categories that are not expected to develop negatively in the project scenario or to differ significantly from the reference scenario.
- Categories whose total amount is considered insignificant.

These categories are not included in GHG accounting in accordance with UNFCCC guidelines.

Carbon pools & GHG emissions	**Rationale**
Organic soil carbon	*Soil Organic Carbon (SOC) Soil Organic Carbon (SOC)* It can be assumed that the amount of 'soil organic carbon' will not decrease in either scenario. Therefore, this carbon pool is not selected for GHG accounting when applying the Conservative Approach.
Shrubs	It is assumed that the amount of 'shrubs' does not differ significantly in both scenarios, so the delta of the pools can be considered insignificant. Therefore, this carbon pool is not selected for GHG accounting.
Non-lignified biomass	A/R CDM Methodology as insignificant in relation to the total amount. Therefore, this carbon pool is not selected for GHG accounting.
Combustion of fossil fuels for project implementation	*Forestry work, project management* GHG emissions in this category are assessed as insignificant in relation to the total amount in accordance with the UNFCCC A/R CDM Methodology guidelines. For this reason, GHG emissions in this category are not selected for GHG accounting.
Synthetic fertilizers	Based on indicator 6.3.10, the total GHG emissions from this category are considered insignificant. For this reason, the GHG emissions of this category are not selected for GHG accounting.

Carbon pools & GHG emissions	Rationale
Combustion of biomass	Based on indicator 6.3.6, it can be assumed that 'biomass combustion' does not differ significantly in either scenario. For this reason, GHG emissions in this category are not selected for GHG accounting.

The requirements of the UNFCCC are derived from the A/R CDM Tool for Testing Significance.

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Recommendations

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Further Information

6.4.2 System Boundaries for Carbon Pools

For reasons of system delimitation, the following categories of carbon pools and GHG emissions are not selected in this method:

Carbon pools & GHG emissions	Rationale
Harvested wood products (HWP)	In order to avoid double counting of emission reductions along the wood value chain, the carbon pool HWP is not selected.

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Recommendations

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Further Information

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6.4.3 Selection of Carbon Pools & GHG Emissions

The following categories of carbon pools & GHG emissions are selected

for the method:

Carbon pools & GHG emissions	**Reason**
Above-ground and below-ground biomass of trees	It is assumed that the amount of 'above- and belowground biomass of trees' differs significantly between the two scenarios. For this reason, this carbon pool is selected for GHG accounting.
Deadwood	*Depending on the method and project, the amount of 'deadwood' can differ significantly between the two scenarios. For this reason, this carbon pool can be selected for GHG accounting.*

6.5. Reference Scenario (Baseline)

The basis for the 'GHG balance of the reference scenarios' (baseline) is the most likely development of an area without income from the marketing of ecosystem services.

Quality assurance for solid reference scenarios

Standardized baselines are required or at least preferred for overarching quality initiatives. The primary purpose of standardization is to limit the scope for variation in the design of reference scenarios as far as possible, but also to simplify processes and harmonize the quality of certificates.

In the WKS, standardization means that the reference scenarios for a specific method are 1) created using uniform sector-specific assumptions about common practice and 2) quantified according to uniform procedures and standard values.

Ideally, a standardized reference scenario should also reflect the relevant characteristics of a specific project. However, this depends on 1) the availability of comprehensive information and 2) the verifiability of the assumptions and parameters taken into account. For this reason, the reference scenarios may deviate from reality.

Approaches to baseline modeling

There are various approaches to modeling reference scenarios, which are usually based on one or a combination of the following principles:

- ***Common practice**: The reference scenario is modeled on the*

basis of common agricultural or forestry practices and management methods that are typical for the region or industry in question.

- ***Uninfluenced natural development**: The reference scenario shows the natural development of the area without human intervention, protective measures, or management practices. It is based on the ecological laws and natural trends of the region or ecosystem in question.*
- ***Management plans**: The reference scenario is based on existing management plans or strategies for the area or sector in question. The planned management measures and objectives are taken into account.*
- ***Legal provisions**: The reference scenario is modeled on the basis of the applicable legal requirements and regulations. These legal framework conditions may, for example, prescribe specific measures and restrictions to ensure the protection of sensitive ecosystems or species.*

The choice of the appropriate approach depends on various factors, such as the objective of the assessment, the available data, the verifiability of parameters, local conditions, and the requirements of the specific method or certification standards.

It is important that the reference scenario chosen is consistent, plausible, and transparent in order to enable a reliable assessment of the project's ecosystem performance.

6.5.1 Identification of Reference Scenarios (M01)

The reference scenario for a sub-area corresponds to the *natural development* of the project area without additional protective and planting measures by humans.

The following parameters are taken into account for each sub-area:

a.	The natural regeneration potential, based on the existing and neighboring stands, competition from ground vegetation and tree species, and the browsing situation
b.	Site-related risks due to nutrient availability, waterlogging and groundwater influence

c.	Climate-related risks due to expected drought stress based on the site water balance in the projected climate scenario RCP 8.5 and due to the site's exposure and the vulnerability of tree species to late frost.
d.	The expected average growth of the tree species or tree species group according to the national forest inventory in the corresponding biogeographical region (growing area).

Natural regeneration is considered the most cost-effective and most likely reforestation scenario (indicator 3.1.1). The average growth according to the national forest inventory reflects the average silvicultural regime for the corresponding tree species. A risk-weighted expected value is calculated from the growth and the parameters. In the reference scenario, only risks that can be addressed with an adapted tree species selection and accompanying project activities in the course of the project are taken into account.

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Recommendations

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Further information

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6.5.2 Identification of Reference Scenario (M02)

The reference scenario corresponds to the *common management practice* in the respective region under a silvicultural regime without any intended diversification of tree species or special promotion of natural regeneration, and with an average hunting regime.

The following parameters are taken into account in a model approach:

a.	Natural regeneration potential, growth potential, and competition-related mortality of tree species based on the simulation model TreeGROSS
b.	Climate-related mortality based on the mortality models of Brandl et al. (2020)
c.	Management in the respective growth area (biogeographical region) based on usage data from the Federal Forest Inventory.

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Recommendations

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Further information

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6.5.3 Identification of Reference Scenario (M03)

The reference scenario corresponds to the *common management practice* in the respective region at the forest management level, with the primary objective of timber production.

In the reference scenario, stock development is derived from the stock at the beginning of the inventory period and the annual net increment, whereby the net increment is calculated from the natural increment (indicator 6.3.17) and the utilization rate of the reference scenario on the project area.

The utilization rate of the reference scenario is based on the following conditions:

a.	The summary felling plan and the stratified silvicultural plan are used as indicators, each with a weighting of 50%.
b.	The rotation period is defined by the time of maximum average total growth according to a yield table.
c.	The compensation period for final use is set at 30 years.
d.	The withdrawal quotas for the strata are set in accordance with the requirements listed under applicability

The derivation of the annual utilization rate for the reference scenario is based on the guidelines for measuring utilization rates. The Gerhardt formula, which is of little relevance in forestry practice, is explicitly not used.

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Recommendations

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Further information

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6.5.4 Stratification of Project Area

The project area is divided into homogeneous sub-areas (= stratified) for the quantification of the reference scenario in accordance with the model parameters, so that the parameters used in the reference scenario for the VVB can be clearly and comprehensibly verified.

a.	M01	• Existing regeneration, if integrated into the project • Previous stand (type and degree of mixture) • Neighboring stand (type and degree of mixture) • Fructifying residual stands (overstands) • Competitive vegetation • Nutrient availability (base saturation) • Waterlogging & groundwater influence • Climatic water balance (CWB) • Soil type / plant-available water (usable field capacity nFk) • Late frost risk
b.	M02	• Structure of the existing stand per division/subdivision): Area size, condition of the forest with stand layers, tree species with area proportions, age, quality, and one of the following key figures: stock, degree of stocking, or basal area • Yield tables used

If sub-areas are combined or if a parameter cannot be clearly verified (e.g., different soil types), the most conservative value is used for the corresponding parameters.

To reduce the stratification effort, the most conservative value of a parameter can always be selected. The term ‘conservative’ refers to a value that leads to the highest possible reference scenario.

Stratification serves to capture the reference scenario in a differentiated and precise manner.

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Recommendations

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Further information

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6.5.5 Quantification of the Reference Scenario

The GHG balance of the reference scenario is quantified based on the changes in the selected GHG pools and GHG emissions in accordance with the assumptions of the corresponding method. The corresponding tools in the eva certification platform are used for quantification.

$$\Delta GHG_{ref} = \Delta GHG_{ref,P} + \Delta GHG_{ref,E}$$

where			Unit
ΔGHG_{ref}	=	GHG balance of reference scenario	[tCO2e]
$\Delta GHG_{ref,P}$	=	Net change of included GHG pools according to the methodology	[tCO2e]
$\Delta GHG_{ref,E}$	=	Net change of included GHG emissions according to the methodology	[tCO2e]

$$\Delta GHG_{ref,P} = \sum_{i=1}^{Tr} \sum_{t=1}^{CP} (\Delta Vagb_{ref,i,t} * cf_{i,t})$$

where			Unit
$\Delta GHG_{ref,P}$	=	Net change of included GHG pools in the reference scenario according to the methodology	[tCO2e]
$\Delta Vagb_{ref,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the reference scenario	[VFm]
CP	=	Crediting period	[years]
Tr	=	Tree species / Tree species group	[-]
$cf_{i,t}$	=	Tree species specific /-group specific conversion factor for conversion from above ground biomass volume [VFm] into tCO2e of above- and belowground biomass	[-]

$\Delta Vagb_{ref,i,t}$	=	$Z_{i,t} - (U_{ref,i,t} + Ca_{ref,i,t}) * vc_{i,t}$	
where			Unit
$\Delta Vabg_{ref,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the reference scenario	[VFm]
$Z_{i,t}$	=	Growth rate of above ground biomass volume of tree species / tree species group i.	[VFm]
$U_{ref,i,t}$	=	Cut rate of above ground biomass volume from tree species / tree species group i at time t in the reference scenario	[EFm]
$Ca_{ref,i,t}$	=	Calamity volume of tree species / tree species group at time t in the reference scenario	[EFm]
$vc_{i,t}$	=	Volume conversion factor from [EFm] into [VFm]	[-]

6.5.6 Revision of the Reference Scenario

In the case of a recurring inventory, the reference scenario for the coming inventory period is either updated or the permanent stock (indicator 6.6.6) from the previous period is retained.

When the reference scenario is updated, the management plan is adjusted accordingly. The adjusted management plan contains the agreement in writing of the project operator.

If the reference scenario is not updated, the issuance of certificates will be suspended (indicator 9.1.2).

6.6. Project Scenario

The ‘GHG balance of the project scenario’ is derived from the planned project activities.

6.6.1 Identification of the Project Scenario (M01)

The project scenario is determined by the planned measures defined by the project operator as part of the project activities.

The modeling and projections of above-ground tree biomass by the project scenario tool are based on site- and tree species-specific data from the current Federal Forest Inventory (link) of the Federal Research Institute for Rural Areas, Forestry, and Fisheries (Thünen Institute).

6.6.2 Identification of Project Scenario (M02)

The project scenarios are determined by the planned measures defined by the project operator as part of the project activities.

The modeling and projections of above-ground tree biomass by the project scenario tool are based on functions for simulating forest growth and mapping forestry interventions. For this purpose, the Tree Growth Open Source Software (TreeGrOSS) software library developed by the Northwest German Forest Research Institute (NW-FVA) is mainly used in combination with the associated software packages.

6.6.3 Identification of Project Scenario (M03)

The project scenario is determined by the project activities actually carried out in accordance with the indicators listed under applicability.

6.6.4 Stratification of the Project Scenario

The project area is divided into homogeneous sub-areas, with homogeneity being determined by the following factors:

- The selection (indicator 6.3.7) and mix (indicator 6.3.8) of tree species.
- The project activities and measures for securing/maintaining the stock.

6.6.5 Quantification of Project Scenario

The GHG balance of the project scenario is quantified based on changes in the selected GHG pools and GHG emissions in accordance with the assumptions of the relevant method (projection) and the actual development on the project site. The relevant tools in the eva certification platform are used for quantification.

$$\Delta GHG_{pro} = \Delta GHG_{pro,P} + \Delta GHG_{pro,E}$$

where			Unit
ΔGHG_{pro}	=	GHG balance of project scenario	[tCO2e]
$\Delta GHG_{pro,P}$	=	Net change of included GHG pools according to the methodology	[tCO2e]
$\Delta GHG_{pro,E}$	=	Net change of included GHG emissions according to the methodology	[tCO2e]

$$\Delta GHG_{pro,P} = \sum_{i=1}^{Tr} \sum_{t=1}^{CP} (\Delta Vagb_{pro,i,t} * cf_{i,t})$$

where			Unit
$\Delta GHG_{pro,P}$	=	Net change of included GHG pools in the project scenario according to the methodology	[tCO2e]
$\Delta Vagb_{pro,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the project scenario	[VFm]
CP	=	Crediting period	[years]
Tr	=	Tree species / Tree species group	[-]
$cf_{i,t}$	=	Tree species specific /-group specific conversion factor for conversion from above ground biomass volume [VFm] into tCO2e of above- and belowground biomass	[-]

$\Delta Vagb_{pro,i,t}$	=	$Z_{i,t} - (U_{pro,i,t} + Ca_{pro,i,t}) * vc_{i,t}$	
	=	$Vagb_{pro,i,t} - Vagb_{pro,i,t-1}$	
where			Unit
$\Delta Vabg_{pro,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the reference scenario	[VFm]
$Vabg_{pro,i,t}$	=	Standing above ground biomass volume of tree species / tree species group at time t	[VFm]
$Z_{i,t}$	=	Growth rate of above ground biomass volume of tree species / tree species group i.	[VFm]
$U_{pro,i,t}$	=	Cut rate of above ground biomass volume from tree species / tree species group i at time t in the project scenario	[EFm]
$Ca_{pro,i,t}$	=	Calamity volume of tree species / tree species group at time t in the project scenario	[EFm]
$vc_{i,t}$	=	Volume conversion factor from [EFm] into [VFm]	[-]

6.7. Leakage

Leakage effects are taken into account appropriately and in a method-oriented manner when accounting for ecosystem services.

6.7.1 Activity-Shifting Leakage

The methodologies take into account the following deductions for leakage effects caused by the relocation of activities when calculating the project's GHG balance:

a.	M01	0%
b.	M02	0%
c.	M03	0%

The implementation of project activities can lead to the relocation of land use activities that result in greenhouse gas emissions outside the project area. One example of this is the conversion of pasture land into afforestation areas, which can lead to deforestation (to pasture land) outside the project area.

For the current application of the Forest Climate Standard, projects are required to comply with European and German law

(indicator 1.2.3). In Germany and neighboring countries, sustainable forest management is required by law and deforestation is prohibited. Compliance with these laws is monitored. rThis eliminates the risk of regional displacement of activities that lead to deforestation or unsustainable timber use in other areas.

6.7.2 Market Leakage

The methodologies take into account the following deductions for leakage effects caused by the relocation of activities when calculating the project's GHG balance:

a.	Method 01: 0%
b.	Method 02: 0%
c.	Method 03: 5%

Displacement effects will be examined in a study to be completed by fall 2025.

Methodology M03 leads to a reduction in the supply of wood on the market. In the economic theory of a perfect market, this would lead to a price increase, which would then prompt other forestry operations to increase their logging, thereby negating the climate benefits of the project elsewhere. However, the same argument also applies to the phase-out of fossil fuels, which also leads to displacement effects in other markets, yet is an essential step towards a sustainable and climate-neutral economy. In forestry practice, the effect of market displacement is virtually impossible to assess, as individual forestry operations do not have sufficient supply volumes to measurably influence the timber market price. Thus, the implementation of climate protection projects will not change the wood market price until a significant amount of supply is taken off the market. From that point on, wood prices and CO2 certificate prices will compete with each other.

6.8. Number of eva-Credits

The number of eva-credits issued and their equivalence to additional

ecosystem services is clearly defined.

6.8.1 Quantification Carbon Credits

The additional GHG balance of the project is calculated from the GHG balance of the project scenario minus the GHG balance of the reference scenario (indicator 6.6.5). The number of eva-credits issued corresponds to the additional GHG balance of the project in tCO2e.

$$GHG_{add} = \Delta GHG_{pro} - \Delta GHG_{ref} - (L_{act} + L_{mar})$$

where			Unit
GHG_{add}	=	Additional GHG balance of the project	[tCO2e]
ΔGHG_{pro}	=	GHG balance of protect scenario	[tCO2e]
ΔGHG_{ref}	=	GHG balance of reference scenario	[tCO2e]
L_{act}	=	Emissions from Activity-Shifting Leakage	[tCO2e]
L_{mar}	=	Emissions from Market Leakage	[tCO2e]

$$n_{eva-credits} = GHG_{add}$$

where			Unit
$n_{eva-credits}$	=	Number of issued eva-credits	[credits]
GHG_{add}	=	Additional GHG balance of the project	[tCO2e]

6.9. Monitoring

The amount of eva-credits is regularly verified by independent monitoring.

6.9.1 Monitoring Period

The monitoring period shall cover at least the entire crediting period.

eva reserves the right to extend the monitoring period in the WKS in line with market requirements.

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Recommendations

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Further information

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6.9.2 Monitoring Implementation

The project operator is responsible for monitoring, including inventories. Inventory work should be carried out by an independent, expert third party in accordance with recognized forestry practice in the administrative application area (indicator 1.1.1).

eva reserves the right to centrally control monitoring in the future. If the inventory is carried out by the project operator, it will be additionally verified (indicator 6.9.7).

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Recommendations

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Further information

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6.9.3 Inventory Procedure

Data from one of the following inventory procedures are used, provided that the procedure is appropriate for the required inventory parameters (indicator 6.9.4) and allow for an estimation accuracy in accordance with indicator 6.9.5:

a.	Forest inventory by forest stand

b.	Inventory sampling with permanent marking in accordance with federal guidelines for the assessment of usage rates pursuant to § 34b EStG (German Income Tax Act) and other tax law purposes.
c.	Inventory using remote sensing methodologies which are informed with adequate terrestrial data.

For methodology M03, only procedure (b) may be used for methodological reasons.

The inventory procedure is described and documented in a comprehensible manner, as is the evaluation of the data collected. Repeat inventories must ensure that no deviations occur due to methodological differences in the inventory procedures.

For methodology M01, the requirements are only relevant in the context of monitoring, which is why M01 is exempt from the requirements of this indicator during initial certification.

For subsequent inventories, it must be ensured that no deviations occur due to methodological differences in the inventory procedures.

There are currently no industry standards for the quality of inventories using remote sensing methodologies (c), which is why further quality requirements are being reviewed and will be adjusted in the near future.

Recommendations

For the method ologydescribed in (b), the following sampling scheme is recommended:

- *Permanently marked location of the sample center points, as well as at least the position (distance, azimuth) of the first tree in relation to the center point, so that the sample points can be found again.*
- *Systematic sampling grid across the entire project area*
- *An average of at least 6 sample trees measured per sampling point. Deviations must be justified by the location and explained separately by forestry experts.*
- *For concentric sample circles, the radius should be at least 12 m.*

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Further information

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6.9.4 Inventory Parameters

At least the following parameters are recorded for the forest inventory:

a.	M01,M02,M03	• Tree species composition (tree species, area shares) • Tree height • Stand layer • Stock
b.	M02,M03	• Stocking density • Age • Quality
c.	M03	• Diameter at breast height (DBH)

For methodology M01, the requirements are only relevant in the context of monitoring, which is why M01 is exempt from the requirements of this indicator during initial certification.

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Recommendations

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Further information

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6.9.5 Evaluation & Estimation Errors

In the overall evaluation of the stock on the project area, the simple standard error is no more than 5%. The evaluation procedure and the results are described and documented in a comprehensible manner.

For methodology M01, the requirements are only relevant in the context of monitoring, which is why M01 is exempt from the requirements of this indicator during initial certification.

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Recommendations

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Further information

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6.9.6 Consecutive Iventory

A consecutive inventory is carried out periodically and no later than 10 years after the last inventory.

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Recommendations

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Further information

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6.9.7 Verification of Inventory Procedure

The plausibility of the inventory results is ensured by the following measures:

a.	The inventory and evaluation procedures are documented in a comprehensible manner and the results reflect the condition of the forest.
b.	If the data collection for the inventory procedure has not been carried out by independent third parties (indicator 6.9.2), it is checked for systematic errors by the VVS.
c.	The evaluation procedure has already been validated by eva, a VVS accredited by eva, or by a relevant authority.

If there is reasonable suspicion of systematic errors, the project operator shall prove that no such errors exist.

For methodology M01, the requirements are only relevant in the context of monitoring, which is why M01 is exempt from the requirements of this indicator during initial certification.

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Recommendations

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Further information

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6.9.8 Documentation of Project Activities

Project activities on the project site are documented and reported once per calendar year. The following parameters are reported:

a.	Actual total utilization volume (EFm) broken down into • Utilization from regular timber harvesting • Utilization from calamities, provided these are officially confirmed
b.	Number of trees planted per tree species and mixture type, if applicable
c.	Brief explanation of the measures and their contribution to the progress of the project
d.	Areas covered by measures as geodata (indicator 6.9.9)

Documentation is a prerequisite for the issuance of eva-credits. Further details are regulated by indicator 9.1.2.

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Recommendations

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Further information

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6.9.9 Activity Areas

When documenting project activities (indicator 6.9.9), the activity areas are documented in geojson format. The areas covered by the measures are attributed with the corresponding primary project activities of the methodology (criterion 6.1).

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Recommendations

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Further information

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6.9.10 Realized Regeneration Area

When documenting project activities (indicator 6.9.8), the standard-compliant regeneration areas in accordance with indicators 6.3.7 & 6.3.8 must be documented in geojson format, if available.

The documented regeneration areas are checked against the objectives in the project plan (indicator 4.1.2) (indicator 6.9.12).

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Recommendations

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Further information

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6.9.8 Aerial Imagery of the Project Area

At the time of initial certification and at intervals of no more than three years, a high-resolution aerial imagery of the entire project area is submitted.
The use of aerial imagery from government bodies is permitted. If the recording cycle of aerial imagery from the relevant government body is not three years, the correspionding recording cycle is also permissible.

The aerial images serves as objective documentation of the project's development.

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Recommendations

Access and availability of aerial photographs produced by federal states can be found at the following links:

Baden-Wurttemberg: *Geoportal BW*
Bavaria: *BayernAtlas*
Brandenburg: *Geoportal Brandenburg*
Bremen & Lower Saxony: *GDI-NI*
Hamburg & Schleswig-Holstein: *Digitaler Atlas Nord*
Hesse: *Geoportal Hessen*
Mecklenburg-Western Pomerania: *Geoportal MV*
Northrhine-Westfalia: *TIM-online*
Rhineland-Palatinate: *GeoPortal RLP*
Saarland: *Geoportal Saarland*
Saxony: *Geoportal Sachsen*
Saxony-Anhalt: *Sachsen-Anhalt Viewer*

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Further information

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6.9.12 Verification of Regeneration Area

The standard-compliant regeneration area corresponds to at least the following proportion of the planned regeneration area according to indicator 4.1.3:

a.	M02	100%
b.	M03	50%

In methodology M02, the regeneration area corresponds to the project area. In methodology M03, it is assumed that at the time of recertification, at least the regeneration areas of the first 5 years will have developed in accordance with the standard.

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Recommendations

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Further information

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6.9.13 Permanence Securing Stock

During the crediting period, an additional stock is maintained for the reference stock (indicator 6.5.3) that corresponds to the eva-credits issued to date (permanence securing stock).

The additional stock of eva certificates is calculated using conversion factors (indicator 6.10.2). A stock-weighted average based on the current inventory data is used for the conversion factors.

Permanence securing stock = Additional Stock + Reference Stock
Where
Additional stock = [Certificates/3.67] / KE

The indicators under criterion 7.4 govern how deviations are handled.

6.10. State of Scientific Knowledge

The instruments used for GHG accounting and conversion factors correspond to the latest scientific findings.

6.10.1 Adapting Qunatification

If new scientific evidence or more suitable data becomes available, the calculation methods or parameters used are adjusted periodically. Any negative deviations caused by the model are offset by the buffer.

6.10.2 Conversion Factors

The conversion of the above ground biomass volume [VFm] into tons of carbon dioxide equivalent [tCO2e] of above-ground and below-ground biomass is carried out using appropriate conversion expansion factors.

$cf_{i,t}$	=	$ke_{i,t} * \frac{44}{12}$	
where			Unit
$cf_{i,t}$	=	Tree species specific /-group specific conversion factor for conversion from above ground biomass volume [VFm] into tCO2e of above- and belowground biomass	[-]
$ke_{i,t}$	=	Conversion expansion factor of the tree species/tree species group from above ground biomass volume to the carbon content of above-ground and below-ground tree biomass in tC, where $ke_{i,t} = ke_i(t)$	[-]

6.10.3 Conversion Factors

The total carbon in the above-ground and below-ground living tree biomass for year t [CO_2] is calculated from the product of the living tree biomass, the ratio of biomass to carbon, and the ratio of carbon to CO_2.

Calculation of the above-ground biomass of tree i [kg]:

- = Above-ground biomass of tree i
- = Representation of the biomass function
- = Tree species i
- = BHD from Baum i
- = Height of tree i

Calculation of the underground biomass of tree i [kg]:

- = Underground biomass of tree i
- : BHD by Baum i
- and Coefficients of the underground biomass function

Calculation of living tree biomass for year *t* [kg]:

- = Above-ground biomass of tree i [kg]
- = Underground biomass of trees in [kg]

Calculation of CO2 in the forest according to estimates for year t [CO_2]:

-  = Living tree biomass for year t [kg]
- 0.5 = Ratio of biomass to carbon
- 3.667 = Carbon to CO2 according to molar mass ratio

The number of eva certificates to be issued is determined on the basis of these calculations.

The calculation of above-ground biomass [kg] is based on the method developed by Riedel & Gerald (Lithuanian Institute of Agriculture and Forestry). Gerald (LINK) based on the input parameters tree species, diameter at breast height, and tree height. These functions are currently used in German GHG reporting and are accepted by the IPCC. The calculation of underground biomass [kg] also follows the procedure in the National Inventory Report on the German Greenhouse Gas Inventory and uses biomass functions based on peer-reviewed articles or a proprietary biomass function for pine developed by the Thünen Institute (https://www.thunen.de/en/research/forestry-and-forest-products/forestry- biomass functions based on peer-reviewed articles or a proprietary biomass function for pine developed by the Thünen Institute (LINK).& nbsp;All selected biomass functions correspond to the equation listed in the indicator.

7. Durability

The durability of ecosystem services is ensured by risk management requirements and a buffer pool.

Background to the principle

Ensuring durability of ecosystem services is about safeguarding against the risk that a realiced ecosystem service could be reversed. Appropriate safeguards have to be in place to ensure the durabiliy of ecosystem services.

7.1 Buffer Pool

eva maintains a buffer pool of sufficient size and quality to ensure the permanence of eva credits.

7.1.1 Buffer Contribution

The function of the permanence buffer is ensured by appropriate contributions and their periodic adjustment. The buffer contribution as a percentage of the eva credits issued [%] consists of a methodology-specific base contribution and a project-specific risk surcharge.

B	=	$B_{base,Mx} + B_{pro,Mx}$	
wobei			Einheit
B	=	Buffer contribution of the project as a percentage of the additional GHG balance of the project	[%]
$B_{base,Mx}$	=	Methodology-specific base contribution of methodology x	[%]
$B_{pro,Mx}$	=	Project-specific risk premium of methodology x	[%]

a.	Methodology-specific base contribution *B_base,Mx*	
	M01	15%
	M02	15%
	M03	15%
b.	Project-specific risk premium for *B_pro,Mx*	
	M01	N/A
	M02	N/A

	M03	The risk premium is determined by comparing planned and actual timber harvesting over the last 10 years prior to the start of the project. If the sum of planned harvesting and calamity harvesting was higher than the planned sustainable harvesting volume, a risk premium is applied, expressed as a percentage exceeding the planned harvesting volume. If the sum was lower, no risk premium is applied. The deviation is calculated for each tree species group and aggregated in the form of a stock-weighted average value and added to the base contribution. If no data is available for tree species groups, the stock-weighted average deviation is calculated in a simplified manner, distinguishing between hardwood and softwood. The stock weighting uses data from the latest inventory, not the data on which the last harvesting plan was based.

eva monitors the permanence buffer and adjusts the contributions if new scientific findings indicate that this is advisable or if the buffer falls to less than 50% of its previous inflows of eva-credits. The contribution rates at the time of issuance of eva-credits are decisive.

eva is about to adapt the requirements to specific methods in order to ensure a risk-adequate distribution of shares between the methods.

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Further information

The calculation of the project-specific share in method M03 takes into account that sustainable forest management can have a risk-mitigating effect as it integrates calamities into annual planning practices. Weighting according to expected stock shares takes into account the changed forest structure and thus the vulnerability of the forest to calamities.

7.1.2 Overperformance of Projects

The project operator explicitly agrees that any positive deviations from the projected amount of eva certificates will be allocated to the permanence buffer (7.1.) and will not result in additional expenditure (9.1.1) for the operator.

If, after two consecutive monitoring periods, there is a positive deviation in the actual ecosystem performance of a project compared

to the ecosystem performance predicted in the project and reference scenarios, and it is therefore foreseeable that sufficient certificates are stored in the permanence buffer to offset the future permanence risks for the respective project, eva may evaluate whether any surplus eva certificates in the permanence buffer can be transferred to the project operator at eva's discretion and/or whether the buffer contribution to be made by the project operator for new projects can be reduced.

7.2. Non-Conformities, Exclusion and Dropout

The procedure for dealing with non-conformities, the exclusion of sub-areas or projects, and project dropout is clearly regulated.

7.2.1 Exclusion of Sub-Areas

If, during recertification by the VVS or as part of a validation of a reported endangered status (EN) in accordance with 8.2.15, eva determines that a sub-area no longer meets the requirements of the Forest Climate Standard and a relevant indicator is therefore assessed as non-compliant (NC), the project operator has the option of excluding the affected area from the project in order to avoid total exclusion of the project.

The exclusion is carried out by adjusting the project area in the project information on the eva certification platform. Such a partial exclusion results in a shortfall in eva credits attributable to the excluded area, which must be compensated for in accordance with the provisions of criterion 7.3.

7.2.2 Exclusion of the Project

If, during recertification by the VVB or as part of a review of a reported ´endangered´ Status (EN) in accordance with 8.2.15, eva determines that an indicator is to considered as ´non-compliant´ (NC), the project will be excluded.

Before declaring the project excluded, eva must warn the project operator and give them the opportunity to remedy the deficiencies within a period of four weeks or, if the complaint relates to a definable sub-area, to exclude this sub-area from the project (indicator 7.2.1).

If it is not possible to remedy the deficiencies within this period, the project operator must submit a concept for remedying the deficiencies to eva within this period and take all measures necessary to remedy the deficiencies as quickly as possible.

Within the same period, the project operator has the opportunity to prove to eva that the complaint is unfounded and that the project therefore complies with the Forest Climate Standard.

The final decision on the exclusion of a project is made by eva, whereby the exclusion of the entire project area is always a last resort. Such a project exclusion leads to a deficit of eva certificates attributable to the project area. This deficit is dealt with in accordance with the provisions in criterion 7.3 or 7.4.

7.2.3 Project Dropout & Post-Crediting Period

After the crediting period has expired, the project is no longer bound by the contract. The parties have no further obligations. Upon dropout of the project, the corresponding eva-credits are marked accordingly in the Impact Registry.

eva reserves the right to contact the project operator after the end of the crediting period to discuss monitoring of the project after the end of the crediting period.

7.3. Balancing Shortfalls

Projected additional ecosystem services represented by eva credits are balanced in accordance with the additional ecosystem services actually provided.

7.3.1 Balancing Shortfalls

A shortfall within the crediting period is either covered by the project operator or via the buffer pool provided by eva (see indicator 7.1.1).

To balance shortfalls, exactly as many credits as correspond to the shortfall are compensated so that the actual and projected additional ecosystem services match. The shortfall is balanced promptly after the

date of determination.

7.3.2 Identification of Shortfalls

A shortfall and the corresponding compensation are determined upon publication of the verification report and occur when the actual stock at the time of determination is below the projected stock at the corresponding time.

7.3.3 Responsibilities

Liability for a shortfall and thus the obligation to compensate depends on whether there is a causal link between the shortfall and the actions of the project operator in terms of influenceability. If such a causal link exists, the shortfall is compensated by the project operator (polluter pays principle).

a.	Project operator A ‘controllable factor’ always exists if the realized risk has been assigned to the project operator's sphere of risk by the general terms and conditions (GTC) or the Forest Climate Standard. This is particularly the case in the following constellations:	
	I.	The shortfall results from a breach of the project operator's obligations as set out in these GTC or the Forest Climate Standard.
	II.	The project's forestry utilization volumes, excluding calamity utilization, exceed those of the reference scenario.
	III.	Game damage leading to a shortfall.
	IV.	Actions by the project operator on the project site or actions that affect the project site.
	V.	The project operator exercises its special right of termination.
	VI.	Justified extraordinary termination by eva.
b.	eva If no direct causal link between the shortfall and the actions of the project operator can be identified, shortfalls will be offset by the buffer. A ‘non-influenceable factor’ exists if the realized risk has been assigned to eva's risk sphere by the General Terms and Conditions or the Forest Climate Standard. This is particularly the case in the following constellations:	

	I.	Natural risks such as forest fires, pest infestation, and diseases, as well as
	II.	Extreme weather events such as heat waves, droughts, storms, and floods in the project area, as well as
	III.	their combination and direct consequences on the project area.
c.	Burden sharing If the causes of the shortfall lie in both controllable and uncontrollable factors, the shortfall will be compensated proportionally according to the ratio of responsibilities. nbsp; If the parties cannot agree on whether the cause of the shortfall was a controllable or uncontrollable factor, eva shall decide on this issue at its reasonable discretion.	

7.3.4 Compensation Modalities

Shortfalls are balanced according to the principle of equivalence. After the date of determination, the modalities applicable for compensation of shortfalls are based on the capabilities available to the liable party.

a.	Avoidable Shortfalls (Project operator)	
	I.	Primary compensation through the retirement of credits from the project affected by the shortfall.
	II.	If the project operator maintains several projects, eva credits from these projects can be used for shortfalls.
	III.	Compensation through the retirement of purchased third-party credits.
b.	Unavoidable Shortfalls (eva)	
	I.	Compensation through the retirement of certificates from the permanence buffer.

If credits are issued on an annual basis up to the date of determination, compensation can be achieved by suspending or reducing the issuance of certificates (indicator 9.1.2).

> *Further details on the required characteristics of credits for offsetting purposes are set out in indicator 7.3.5.*

7.3.5 Credits for Compensation

Only eva credits with properties comparable to those of the eva credits to be replaced shall be used for compensation. eva credits are considered comparable if the following properties are identical:

a.	ex-post	mandatory
b.	Year of origin (=vintage)	not mandatory
c.	Methodology	not mandatory

Depending on availability, non-mandatory characteristics may be omitted if the required compensation period (indicator 7.3.6) cannot be met.

7.3.6 Deadlines and Plan for Compensation

The compensation is carried out within a limited period of time and systematically according to the following procedure:

a.	Compensation shall be made within 6 months of the availability of a verification report.
b.	If the party responsible for compensation does not have sufficient eva credits in its account in the Impact Registry, it shall submit a compensation plan to eva within 6 months of the verification report being available.
c.	The compensation plan shall set out specific measures to compensate for the shortfall within 18 months of the verification report being available at the latest. The provisions of indicator 7.3.5 also apply.
d.	The shortfall must be offset by the responsible party no later than the end of these 18 months.

7.4. Balancing Reversals

Additional ecosystem services represented by eva credits are balanced in accordance with the additional ecosystem services provided.

7.4.1 Balancing Reversals

If stored carbon, which has been verified as an additional ecosystem service, is released again after the corresponding certificates have been issued, this constitutes a reversal.

A reversal within the crediting period is offset by the project operator or via the permanence buffer maintained by eva (indicator 7.1.1). For the compensation, exactly as many credits as correspond to the reversal are retired from the buffer so that the actual additional ecosystem service and the additional ecosystem service represented by eva credits match. The reversal is balanced promptly after the date of determination (indicator 7.4.2).

Each new inventory involves a balancing process. The old and new inventories are compared to check whether the current stock exceeds the permanent stock. Due to the conservative approach to determining growth for the project and reference scenarios, the actual growth over the inventory period is expected to be higher. The amount of wood by which the current stock exceeds the permanent stock is converted into CO2 equivalents and the sum of the annual buffer reservations is deducted from this. If this results in a negative value, this number of certificates is retired

7.4.2 Identification of Reversals

A reversal and the corresponding compensation to be paid are determined when the verification report is published.

a.	Methodology M01 & M02: At the time the reversal is determined, the stock is below the stock verified in the last verification report.
b.	Methodology M03: At the time the reversal is determined, the stock is below the current permanent stock (indicator 6.6.6). nbsp;

The annual harvest and calamity reports are not considered verification reports in the strict sense. If reversals become likely on the basis of the annual reports, a corresponding amount of credits is reserved in the buffer for the reversal. The buffer reservation makes it possible to identify a potential shortfall at an early stage and take countermeasures. The exact quantification of the reversal is only possible after the new inventory has been created. The conservative approach and the probable underestimation of the actual growth have an effect that counteracts the reversal.

7.4.3 Responsibilities

Liability for a reversal and thus the obligation to compensate depends on whether there is a causal link between the reversal and the actions of the project operator in terms of influenceability. If such a causal link exists, the reversal is compensated by the project operator (polluter pays principle).

a.	Project operator An ‘influenceable factor’ always exists if the realized risk has been assigned to the operator's sphere of risk by the general terms and conditions (GTC) or the Forest Climate Standard. This is particularly the case in the following constellations:	
	I.	The reversal results from a breach of the project operator's obligations as set out in these GTC or the Forest Climate Standard.
	II.	The forestry utilization volumes of the project, excluding calamity utilization, exceed those of the reference scenario.
	III.	Game damage leading to a reversal.
	IV.	Actions by the project operator on the project site or actions that affect the project site. nbsp;
	V.	The project operator exercises its special right of termination.
	VI.	Justified extraordinary termination by eva.
b.	eva If no direct causal link between the reversal and the actions of the operator can be identified, reversals will be offset by the buffer. A ‘non-influential factor’ exists if the realized risk has been assigned to eva's risk sphere by the General Terms and Conditions or the Forest Climate Standard. This is particularly the case in the following constellations:	
	I.	Natural risks such as forest fires, pest infestation, and disease, as well as
	II.	extreme weather events such as heat waves, droughts, storms, and floods in the project area, as well as
	III.	their combination and direct consequences on the project area.
c.	Burden sharing If the causes of the reversal lie in both controllable and uncontrollable factors, the reversal shall be compensated proportionally according to the ratio of responsibilities.& nbsp; If the parties cannot agree on whether the cause of the reversal was a factor that could be influenced or a factor that could not be influenced, eva shall decide on this question at its reasonable discretion.	

7.4.4 Compensation Modalities

Reversals are offset according to the principle of equivalence. After the date of determination, the permissible methods of compensation are based on the possibilities available to the responsible party.

a.	Project operator	
	I.	Primary compensation through the retirement of credits from the project affected by the reversal.
	II.	If the project operator maintains several projects, eva credits from these projects can be used for compensation.
	III.	Compensation through the retirement of purchased third-party credits.
b.	eva	
	I.	Compensation through the retirement of credits from the buffer pool.

If certificates are issued on an annual basis up to the date of determination, compensation can be achieved by suspending or reducing the issuance of credits (indicator 9.1.2).

> *Further details on the required properties of certificates for clearing purposes are specified in indicator 7.4.5.*

7.4.5 Credits for Compensation

Only eva credits with properties comparable to those of the eva credits to be replaced shall be used for compensation. eva credist are considered comparable if the following properties are identical:

a.	ex-post	mandatory
b.	Year of origin (=vintage)	not mandatory
c.	Method	not mandatory

Depending on availability, non-mandatory properties may be omitted if the required compensation period (indicator 7.4.6) cannot be met

7.4.6 Deadlines and Plan for Compensation

The compensation is carried out within a limited period of time and systematically according to the following procedure:

a.	Compensation shall be paid within 6 months of the availability of a verification report.
b.	If the party responsible for compensation does not have sufficient eva certificates in its account in the Impact Registry, it shall submit a compensation plan to eva within 6 months of the verification report being available.
c.	The compensation plan shall set out specific measures to compensate for the reversal within 18 months of the verification report being available at the latest. The provisions of indicator 7.4.5 also apply.
d.	The reversal must be compensated by the responsible party no later than 18 months after the verification report is available.

8. Certification

Projects are certified at regular intervals by independent, qualified validation/verification bodies (VVB).

Background to the principle

Regular and independent certification is essential to ensure that projects meet the requirements of the Forest Climate Standard and to avoid potential conflicts of interest.

These certifications are carried out by professionally qualified and accredited bodies that have no personal or financial ties to the projects. This independent review ensures that projects objectively comply with the Forest Climate Standard and strengthens confidence in the results achieved.

The certification processes include detailed reviews of project documentation, on-site visits, and compliance with transparency and reporting requirements. Regular recertification ensures that projects continue to comply with the Forest Climate Standard and that potential deviations or problems can be identified and remedied at an early stage.

8.1. Validation & Verification Body (VVB)

Certification is carried out by an independent quality service provider.

Independent

The validation/verification body (VVB) has valid accreditation in accordance with one of the following quality standards:

- FSC or PEFC in the area of ‘Forest Management’
- ISO 14065 or ISO 14064-3

VVBs are only authorized to carry out initial or recertification in accordance with the required accreditation in projects on land classified as forest.

Before being commissioned for the first time for initial or recertification by eva, VVB auditors or their appointed representatives take part in an onboarding session on how to use the eva certification platform. This is conducted by an eva employee.

In the event of significant changes in the use of the eva online platform, eva reserves the right to schedule a new training course as a mandatory qualification measure for the VVB.

In addition, eva checks the validity of the relevant accreditations of the VVB or its authorized persons at least once a year or on special occasions.

> *Further information can be found in the Standard Operating Procedures (SOP)*

8.1.2 Selection of VVB

The VVS is determined by eva and changes at least after every third certification of a project.

> *For most climate standards, the choice of VVS lies with the project operator, which raises the accusation of bias, as the project operator pays the VVS directly. To avoid this conflict of interest, eva selects the VVB. Furthermore, this approach enables the certification process to be designed in a cost-efficient and user-friendly manner.*

8.1.4 Unsolicited Review of Compliance

eva reserves the right to conduct unsolicited and independent checks to verify compliance with FCS requirements.

8.2. Certification Procedure

During the crediting period, the indicators of the Forest Climate Standard are regularly reviewed in accordance with a clearly defined process and clear responsibilities.

8.2.1 Indicator Details

For each indicator, the “indicator details” specify how the requirements of the WKS are ensured and indicators are checked:

Specification	Meaning
Method	Indicates the methods for which the indicator is applicable. No value (n/a) means that the indicator is applicable to all methods.
Certification type	Specifies the process in which the indicator is used.
Related to	Specifies what the indicator is testing or at what level the indicator is applicable.
Input in	Specifies where in the certification infrastructure the relevant evidence for verification is recorded.
Evidence by	Describes how or in what formats evidence can be provided, including guidelines for evidence management or validation/verification, if necessary.
Verified by	Specifies who verifies an indicator or who is responsible for doing so.

8.2.2 Certification Period

The validity of the project certification must be maintained throughout the crediting period (1.3.2). Both the initial certification and subsequent recertifications are valid for a period of 5 years.

8.2.3 Valid Versions Valid Versions

A valid version of the Forest Climate Standard is used for project certification. After a new version is published, a transition period is granted for existing certification applications.

Certification applications can be submitted within the following deadlines, depending on the version:

Version	From	To
1.1	August 1, 2024	November 30, 2025
1.2	May 12, 2025	November 30, 2025

After the transition periods have expired, certification applications that have not yet been submitted must be re-entered using the latest version.

> *The Forest Climate Standard and its methodologies are continuously being developed. For the sake of transparency and traceability, the development steps are divided into versions.*
>
> *If further developments of the Forest Climate Standard result in new or adapted requirements that an existing project cannot actually meet or whose implementation would require a disproportionate amount of effort, it is possible to submit a clarification request.*

8.2.4 Certification Procedure Duration

Certifications must be completed within 6 months of their start date.

8.2.5 Group Certification

Projects can be submitted for certification as a project group under the following conditions:

a.	The project group consists of at least 2 and at most 12 different project operators. If the project operators of a project group are organized in a joint forestry association in accordance with §15 BWaldG, the maximum number of project operators within a group does not apply.
b.	The areas of all project operators in the project group cover more than 50 ha
c.	The areas of all project operators in the project group are located within a radius of 150 km.
d.	The project group is represented by a joint project advisor. This advisor is responsible for the preparation and follow-up of certification for all project operators in a project group and serves as the contact person for the projects during the certification process.

When a project group is certified, each individual project receives a certification report in accordance with 8.3.1. Certificates are also issued in accordance with 9.1.1 to the account of each operator.

Corrective Action Requests (CARs) identified by random checks (8.2.8) by the VVB are proactively corrected by the project advisor in all projects/sub-areas.

The possibility of jointly marketing several projects in the Impact Registry is already being considered. If you are interested in this point, please contact eva.

8.2.6 Sampling Size

The number of samples corresponds to at least the square root (√) of the total number of all sub-areas of a project or project group.

The Forest Climate Standard does not specify a minimum number of samples for project groups when checking indicators, which vary greatly in form. This is at the discretion of the VVB.

The following indicators must be checked for each individual project in project groups: Ownership (1.2.1), financial additionality (3.2.1) and PEFC/FSC certification (4.1.1).

8.2.7 STEP 1 - Certification Application

The certification application includes the project description, quantification, and the necessary documentation, including supporting

evidence in accordance with the requirements of the Forest Climate Standard.
The application for initial certification is created and submitted on the certification platform. Upon submission of the project information, the project is given the status ‘Certification applied for’.

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Recommendations

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8.2.8 STEP 2 - Initial Certification

During initial certification, the certification application submitted by the project operator is reviewed by a VVB to ensure that the project complies with the requirements of the FCS.
Initial certification takes place after a complete certification application has been submitted and a VVB is assigned by eva. Each certification includes a desk audit and an on-site audit. During the desk audit, the project operator provides all information and documents required for the review and certification of the project via the certification platform and during the on-site audit.
Initial certification is considered complete once the VVB confirms the project's compliance with the WKS requirements. Upon completion of initial certification, a certification report is generated and published in the Impact Registry.

The presence of the project operator during the on-site audit is not mandatory as long as the contact person has sufficient information about the project.

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Recommendations

The presence of the responsible forester during the on-site audit is recommended.

8.2.9 STEP 3 - Re-Certification

The project will be monitored throughout the crediting period by means of regular recertifications, which will take place at least every five years from the date of initial certification. During these recertifications, the VVB commissioned by eva will check whether the project is developing in accordance with the assumptions in the project and reference scenarios.

The timing of the recertifications is determined at eva's reasonable discretion within the five-year period. eva is free to choose the VVB, subject to the restrictions set out in the Forest Climate Standard.

Updates
The review is mainly based on the project information entered and updated by the operator on the eva online platform. The project operator must update the project information regularly (at least every 5 years) in line with any changes to the Forest Climate Standard.

If changes to the Forest Climate Standard result in new or modified requirements for the project that cannot be met retrospectively by an existing project, the project operator can apply for ‘grandfathering’ for the project. If grandfathering is granted by eva, the project does not have to comply with the changed requirements.

Review of indicators
The type and scope of the recertification audit are based on the requirements of the Forest Climate Standard. In particular, the VVB reviews indicators relating to

- Ownership, rights, processes, and quality,
- Compliance with the validity of PEFC/FSC certification, and
- The updated areas and input parameters for the reference and project scenario and the resulting number of certificates.

The additionality of the project is not checked as part of the recertification process.

The VVS evaluates the checked indicators in accordance with the rules set out in the Forest Climate Standard and assigns a corresponding status to each indicator.

If necessary, the VVB is entitled to conduct an on-site inspection and/or interviews with project participants to support the review.

If the project meets the requirements of the Forest Climate Standard and the actual developments correspond to the predicted number of eva certificates in the project scenario, recertification will take place. If this is not the case, there is a non-conformity (NC) or deviation, which is handled in accordance with the requirements of the Forest Climate Standard. VVB prepares a certification report on the result of the recertification, which complies with the requirements of the Forest Climate Standard.

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Recommendations

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8.2.10 STEP 4 - Monitoring

As part of the monitoring process, checks are carried out during the crediting period of a project to ensure that the project is developing in line with the assumptions made in the project and reference scenarios, in particular whether the predicted ecosystem services of the project are actually being achieved by the project activities at the time of monitoring and whether the number of eva certificates issued corresponds to the ecosystem services that have actually been achieved.

To this end, eva commissions an independent organization with the relevant expertise to conduct a monitoring study at its reasonable discretion.

Once the monitoring study has been completed, eva checks it for plausibility and compares its results with the predicted ecosystem services. If necessary, the monitoring information is reviewed by a VVB for quality assurance purposes.

In order to carry out the monitoring studies, the project operator shall grant the participating parties the necessary access and overflight rights.

The monitoring intervals are based on the requirements of the Forest Climate Standard.

If the developments of the project correspond to those predicted in the project scenario for the time of monitoring, a corresponding portion of the eva certificates is transferred from ‘validated’ to ‘verified’ status and changed accordingly in the Impact Registry. This expresses that the originally projected ecosystem service was actually achieved at the time of monitoring through project activities.

> *In the event that project-specific monitoring data is available, this can be used as a basis for implementing monitoring in consultation with eva.*

8.2.11 Compliant (C)

This status indicates that the indicator has been fulfilled. It is based on project information and evidence that is reviewed during a certification process.

With the status C (Compliant), an indicator is considered to be compliant.

8.2.12 Inquiry & Corrective Aciton Request (IN/CAR)

This status indicates that an indicator is not sufficiently fulfilled by the project, but that, in the opinion of the VVB, it is possible to fulfill the indicator by providing further evidence or taking corrective measures during the current certification process.

The status must be changed to C, CL, FAR, or NC by the VVB before the certification process is completed.

With the status IN/CAR (Inquiry/Corrective Action Request), an indicator is considered non-compliant.

8.2.13 Forward Action Request (FAR)

This status indicates that although the project does not sufficiently meet an indicator, the VVB believes that it is possible to achieve compliance with the indicator by providing further evidence, implementing corrective measures, or through natural developments by the next certification date.

After reviewing an FAR from a previous certification, the VVS must transfer the indicator to a C, CL, CAR, or NC.

With the status FAR (Forward Action Request), an indicator is considered compliant.

8.2.14 Non-Compliant (NC)

This status indicates that an indicator has not been met by the project and, in the opinion of the VVB, there is no possibility that this indicator can be met by further evidence or corrective measures before the next certification.

An NC at the indicator level results in NC status for the entire certification process and leads to a project exclusion procedure, which is implemented by eva.

The status is published in the register together with the project information for the certification.

With the status NC (Non-Compliant), an indicator is considered non-compliant.

8.2.15 Endangered (EN)

The project operator undertakes to notify eva immediately if the achievement of the objectives set out in the project scenario with regard to ecosystem services is at risk and/or if it has reason to believe that the project activities it has planned cannot be implemented, either in whole or in part.

Until the issue underlying the ‘at risk report’ has been clarified and depending on its nature and severity, eva reserves the right to pause activities on the eva online platform or in the Impact Registry that are related to the project.

If it is determined that current developments in the project do not correspond to the forecast and issued number of certificates, the project operator must also report this to eva.

As a consequence, the project operator must adjust the models of the project scenario on the eva online platform at its own expense. The

updated scenarios and, if necessary, areas will be reviewed by eva. If the certificates resulting from the new scenarios are lower than the certificates already issued to the project operator, there is a shortfall (indicator 7.1.2).

> *The EN (Endangered) status can only be changed back to C status by eva. The necessary measures and time frame are defined by eva.*

8.2.16 Clarification Request (CL)

This status indicates that there is disagreement between VVB and the project operator regarding the interpretation of an indicator, the application of the Forest Climate Standard, or the acceptance of evidence or a measure. In the event of such a clarification request, eva will determine whether or not the indicator is fulfilled by the project. The decision is binding on the parties.

The status of a responded CL (Clarification Request) is to be converted by the VVS into a C, CAR, FAR, or NC.

In the case of a CL, there is no status change of the indicator until the matter has been clarified.

> *Clarification requests (CL) must be submitted to eva via the eva certification platform.*

8.2.17 Withdrawn (WD)

This status indicates that a project operator has withdrawn their application. This means that the certification process is considered terminated.

The WD (Withdran) status applies to a certification and not to a project.

The status is published in the register together with the areas covered by a certification. Further project information relating to the certification application is not published.

Areas that originate from a canceled certification and are resubmitted at a later date must be justified additionally.

8.3. Certification Report

The contents of the certification report comply with the UNFCCC guidelines.

> *The UNFCCC defines the content of its certification reports in the following guidelines: CDM Validation and Verification Standard for Project Activities, 395, Link*

8.3.1 Content of Certification Report

The certification report shall include at least the following content:

- Details about the certification organization
- Description of the persons involved in a certification and their competencies
- Description of the objectives and scope of the certification as well as its level of security and materiality
- Timeline of the certification process General description of the project, the landowner/operator, and the project participants Summary of the certification, including the number of certificates and list of certified areas. Persons who have reviewed the certification report internally. Number of IN/CARs resolved during the certification process. CLs that form the basis of the review in addition to the current version of the Forest Climate Standard. li>
- Details on possible FARs
- List of on-site observation protocols, interviews conducted, and information reviewed (documents, photos, etc.)

In the certification report, the VVB confirms to eva that

- the start of the project is sufficiently justified *
- ownership, rights, processes, and quality are sufficiently justified
- the financial additionality of the project is sufficiently justified *
- compliance with social and environmental safeguards is justified by PEFC/FSC certification
- the areas and input parameters for the reference and project scenarios are sufficiently justified. The estimated projected number of certificates and their differentiation into removal/avoidance is assessed with an reasonable degree of certainty

- the project's compliance with a checklist of indicators created on the basis of the eva online platform

* Only relevant for initial certification.

9. Uniqueness

The uniqueness of the output and valuation of ecosystem services is ensured by a publicly accessible registration system (Impact Registry) that reports to the national inventory system.

Background to the principle

The issuance and monetization of ecosystem services carry the risk that they will be credited and sold in different systems (e.g., voluntary and mandatory carbon markets).

To prevent this risk, clear rules are needed to avoid or deal with double counting and double claiming.

9.1. eva-Credits

Validated or verified eva-credits for ecosystem services are issued based on the certification report (critaria 8.3.) and can be used for claims and reporting.

9.1.1 Issuance of ex-ante eva-credits

Issuance

After the initial certification of the project, eva issues the number of eva-credits specified in the initial certification report to the operator (issuance) on the basis of the initial certification report for the project. The issuance is carried out by crediting the eva certificates to the operator's account in the Impact Registry.

Documentation service

From a legal perspective, the issuance does not constitute a transfer of eva certificates from eva to the operator. Rather, by issuing the eva certificates, eva provides the operator with a service in the form of documentation.

This documentation states that the eva certificates issued were generated by the operator in compliance with the requirements of the Forest Climate Standards and that, if the circumstances assumed in the project and reference scenario occur and the planned project activities are implemented, additional ecosystem services will be generated that correspond to the number of eva certificates issued.

The documentation expressly does not address whether the contractual claim embodied by the eva certificates to bring about the ecosystem service actually exists vis-à-vis the operator.

The operator alone is liable to the purchaser of the eva-credits for the legal validity of the rights embodied in the eva certificates (veracity), but not eva.

Distribution of eva certificates

The forest owner receives 85% of the eva-credits for the project, which are generated in accordance with the initial certification report upon full implementation of the project activities. The remaining 15% of the eva-credits serve as a guarantee of durability and are allocated to the buffer pool.

Status of eva certificates

The eva certificates issued after the initial certification of the project initially have the status ‘validated’. A validated certificate proves that, if the assumptions in the project and reference scenarios are fulfilled, the ecosystem service embodied by the eva certificate is likely to be generated over the crediting period.

During the crediting period, eva certificates change their status from ‘validated’ to ‘verified’, assuming successful project implementation. This change occurs when monitoring confirms that the project's predicted ecosystem services have actually been achieved. The corresponding status is noted in the Impact Registry.

9.1.2 Issuance of ex-post eva-Credits

Ex-post eva certificates are issued annually under the following conditions:

a.	A reference scenario is available for the corresponding inventory period (indicator 6.5.6)
b.	The measures are documented in accordance with (indicator 6.9.4)
c.	The documented total amount of use is below the rate of use in the reference scenario (indicator 6.6.3)
d.	The (cumulative) minimum utilization rate is complied with (for methodology M03; indicator 6.3.16).
e.	The issuance of eva-credist is requested by the project operator.

If the documented total usage amount (indicator 6.9.4) exceeds the usage rate of the reference scenario (indicator 6.6.3) even without calamity-related use, the output in the following year will be reduced by a corresponding amount of eva-credits or suspended if necessary.

The payment to the project operator is made minus the buffer contribution to be paid (indicator 7.1.1).

> *A suspended issue of eva certificates serves as a preventive measure to offset potential reversals caused by the operator.*

9.1.4 Use of eva-Credits

eva-credits (validated and verified) generated by the project can be used by the operator on the voluntary market without restriction once the certificates have been successfully issued, in particular by transferring the eva-credits to third parties or retiring them. Trading eva certificates on the regulated market is not possible.

Transfer
The transfer of eva-credist results in the power of disposal over the certificate being transferred from the transferor (e.g., the operator) to the recipient. nbsp;This requires that both the transferor and the recipient have an account with the Impact Registry, as the transfer is processed via this platform. Once the transfer is complete, the recipient is listed as the new owner of the eva-credits in the Impact Registry. eva is not involved in the transfer process, but merely provides the digital infrastructure for the transfer of eva certificates.

Assignment *(assignment)* **and retirement** *(retirement)*

Instead of a transfer, eva certificates can also be assigned or retired by the entitled party (holder).

Assignment only applies to validated (ex-ante) eva-credits and cancels the transferability of the certificates. The certificates can be assigned to a decarbonization strategy and linked to supporting documentation.

Retirement only applies to verified (ex-post) eva-credits and terminates any transferability and future usability, as the certificate is used as a carbon offset at the time of retirement. Retirement can be carried out in order to offset ecosystem services embodied in eva-credits against specific corporate targets or to compensate for shortfalls. Retirement can only be carried out by the person who is listed as the beneficiary in the Impact Registry at the time of retirement. The retirement is recorded in the Impact Registry.

Prior written consent from eva is required for retirement with the intention of issuing digital currencies or tokens and transferring them to another registry.

Pricing
The operator is completely free to set prices for the transfer and decommissioning of eva certificates. nbsp;eva nevertheless reserves the right to issue a non-binding price recommendation as part of its product communication.

> *Additional restrictions on transferability may arise from indicator 9.1.2 .*
>
> *The Impact Registry offers the option of storing two decommissioning notes (for the validated and verified status). These allow the corresponding use of the certificates to be communicated publicly.*

9.2. Impact Registry

eva-credits are issued, validated, verified, and managed by an impact registry recognized by eva.

9.2.1 Security

Transactions in the Impact Registry are secured using state-of-the-art technology.

9.2.2 Costs

The costs for the project operator's Impact Registry user account will be covered by eva.

9.3. Avoidance of Double Counting

The risk of double counting ecosystem services is avoided.

9.3.1 Double Counting within Jurisdicition

The certificates are reported annually to the authorities of the national inventory registry. This enables the issuance of corresponding adjustments in accordance with the Paris Agreement.

9.3.2 Project Overlaps

The project operator guarantees that the project activities will not be used to generate other credits for the same ecosystem service during the crediting period, such as for other WKS methods or third-party methods.

10. Scalability

10.1 Practical and Participatory Development

The Forest Climate Standard is being developed in a practice-oriented, participatory process.

10.1.1 Participation

eva regularly incorporates the interests of relevant stakeholders in Germany with regard to practicability and expediency through events and public consultations.

10.2. Accreditation- & Revision of Methodologies

eva promotes broad acceptance and scalability with its participatory, market-oriented, and practice-oriented methods.

This criterion and its indicators describe the accreditation and auditing procedure for web-based ecosystem accounting methods within the framework of the Forest Climate Standard.

Accreditation procedure
The accreditation procedure is to be applied to method partners who wish to expand the scope and application of the Forest Climate Standard.

Revision procedure
Revision procedures are used to continuously update and improve methods based on new scientific findings, experience gained from projects, and changing political and market conditions. Revisions take place regularly:

- *at least every 3 years,*
- *in the event of model adjustments that lead to significant changes in the calculation results,*
- *in the event of reliable information that the calculation results deviate significantly from reality.*

10.2.1 Evaluation

In a methodology outline, the methodology partner presents its web-based eva method.

Accreditation process
The aim of this process step (indicator) is to critically examine the idea of a new methodology and to clarify its market potential and strategic relevance for eva.

For the evaluation, eva receives a method outline from the methodology partner in the form of a presentation (PPT). The methodology outline describes the following content:

- *Methodological aspects*
  - *Current recognized scientific knowledge for modeling and monitoring an ecosystem service; details on the*

method description

- *Legal additionality*
  - *Current situation in the area of application*
- *Synchronization*
  - *Synchronization of the method and software (method design and prototype)*
  - *Synchronization of approaches of the method with other methods in the same scope and area of application*
- *Similar method*
  - *In the event that the scope and area of application overlap with an existing method, the need and benefits must be additionally justified. The calculation results must not deviate significantly from those of the existing method.*
- *Data processing and security*
  - *Compliance with the GDPR*
  - *Anonymity (in the event of conflicts of interest as a project developer)*
  - *Market aspects*
    - *Practicality and user-friendliness of the method*
    - *Predicted application of the method over the next 5 years (area, projects, certificates)*
    - *Openness (possibility of application by all stakeholders)*
    - *Assessment of the sales market for certificates (volume, price)*
    - *Financing of the development and continuous improvement of the method*

The method partner uses eva terminology (see glossary)

After a presentation and exchange of ideas, eva evaluates the method outline in terms of its market potential and strategic relevance for eva. eva may involve external experts in the evaluation.

In the event of a positive evaluation, a memorandum of understanding regarding the development and possible recognition of the planned method is agreed upon between the method partner and eva. The next step follows.

In the event of a negative evaluation, the process is discontinued.

10.2.2 Stakeholder Feedback

The draft methodology has been positively evaluated by members of

the multi-stakeholder forum, the technical committee, interested stakeholders (the public), and eva.

Accreditation and review process
The indicator refers to the multi-stakeholder forum, technical committee, and interested stakeholders within the scope and area of application defined for the methodology.

eva organizes workshops/feedback rounds with the method partner, which take place in various formats (online, offline) and enable the method partner to collect the views and assessments of the stakeholders named in the indicator by means of feedback/suggestions for improvement.

An updated draft sketch (PPT) and method draft (DOC) will be presented to all stakeholders. The workshops/feedback rounds can be divided into thematic blocks, as long as all content is discussed with all stakeholders as a whole.

The feedback/suggestions for improvement from the workshops/feedback rounds will result in an updated draft version (PPT, DOC) and software by the methodology partner.

Part of the workshops/feedback rounds is a 30-day public consultation organized by eva.

A summary will document

- *the feedback/suggestions for improvement*
- *the changes to the method draft and the software*
- *the views and assessments of all stakeholder groups*

documented by the methodology partner and published by eva.

In the event of a positive evaluation, a method agreement will be concluded between the method partner and eva. The next step will then follow.

In the event of a negative evaluation, eva may decide to discontinue the process.

Additionally in the accreditation process
During the accreditation process, at least 5 pilot projects are to be identified in this process step, which are to be made available for pilot certification within the framework of the practical test (indicator 10.2.5).

These pilot projects are to be selected with the aim of achieving a high degree of diversity in the types of projects within the scope

and area of application of the method. The maximum size and number of pilot projects may be limited by eva.

10.2.3 External Expert Review

The updated draft methodology is reviewed for quality by an independent organization with technical expertise.

Accreditation procedure
eva commissions an independent organization with many years of expertise in the scope and application of the method to evaluate its quality.

The expert reviewer is paid for their work with an updated draft of the method (10.2.1), a summary of stakeholder feedback (10.2.2), and a login to the current methodology software.

On this basis, the technical reviewer checks the method design in accordance with the service description and prepares an audit report. The draft audit report may contain feedback in the form of correction requests (CARs), which are addressed by the method partner.

Once all correction requests have been addressed, the reviewer prepares their final review report with a recommendation to approve or reject this draft version of the methodology.

In the event of a positive recommendation, the next step follows. In the event of a negative recommendation (rejection), eva may decide to discontinue the process.

Revision procedure
In the case of a revision procedure, eva decides on the necessity of an external expert review. The significance of the adjustments since the last reviewed version is decisive in this regard.

10.2.4 Technical Committee

The draft methodology is recommended for practical testing by the Technical Committee.

Accreditation and review procedures
As a basis for its decision, the Technical Committee receives an

updated methodology draft (indicator 10.2.1), a summary of stakeholder feedback (indicator 10.2.2), and the results of the technical review (indicator 10.2.3). The method partner presents a summary of these documents to the Technical Committee in the form of a presentation.

Feedback/suggestions for improvement from members of the Technical Committee should already have led to possible adjustments in process step 10.2.2.

In the event of a positive evaluation, the method is recommended for the next process step. In the event of a negative evaluation, eva may decide to discontinue the process.

10.2.5 Pilot Testing

The methodology is applied in the field.

Practical check in the accreditation process
The practical check phase is referred to as the 'pilot phase' in the methodology accreditation process.

The 'pilot phase' has the following objectives:

- *Establishment of functional interfaces between the method software and the certification platforms.*
- *Feasibility of the requirements and evidence for the operator.*
- *Verifiability of the requirements and evidence by the VVB.*
- *Practical check of an efficient certification process.*

During the pilot phase, the methodology will be tested in approximately 5-10 projects. Ideally, projects with as many different characteristics as possible will be piloted. The pilot phase will end once its objectives have been achieved. Certificates resulting from the pilot projects will be issued as full eva certificates.

Further development after accreditation
The method partner has the right to further develop the software in terms of user-friendliness without notifying eva, provided that these developments do not affect the calculations and thus the issuance of certificates.

Revision procedure

Methods are reviewed regularly in accordance with the frequency defined in 10.2.

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Support from method partners
In general, the method partner provides operators, project consultants, and VVS with sufficient support and documentation for using the method and software (e.g., tutorials, Q&A webinars).

10.3. Long-term Financing

The eva's revenue ensures the long-term financing of standard development and administration.

10.3.1 Finanzierung des Standards

eva receives remuneration for its services linked to certification, issuance, and administration of ev-credits. Depending on the methodolgy, this consists either of individual fees or (temporarily) of a share of eva certificates.

The tasks and obligations of eva include:

- *Certification and monitoring of projects during the crediting period*
- *Development of the Forest Climate Standard and its methodologies through a continuous process of stakeholder participation*
- *Developing and maintaining various digital platforms to ensure a transparent, user-friendly, and secure certification process and corresponding eva-credits use*
- *The work of eva's committees and their continuous development of standards for ecosystem services*

10.3.2 Fee Schedule

The services provided by eva will be invoiced in accordance with the fee schedule.

10.3.3 Retention of eva-Credits

eva is entitled to retain the eva-credits to which it is entitled upon issuance and to utilize them independently.

> *eva-credits are retained and used for the following purposes:*
>
> 1. *Establishment and capitalization of the buffer pool (criterion 7.1) and use or retention of the eva credits contained therein for balancing shortfalls or reversals (criteria 7.3 & 7.4)*
> 2. *Repayment of ERPA pre-financing of eva Service GmbH with eva-credits from projects/methodologies in which ev-credits are retained as fees in accordance with the eva fee schedule.*

10.4. Connecting Incentives & Interests

eva aims to efficiently combine incentives and interests along the value chain of ecosystem services.

10.4.1 Incentives for Project Operators

The Forest Climate Standard enables all project operators to obtain crucial (co-)financing for their project activities and addtional local action through the certification of ecosystem services.

10.4.2 Incentives for Buyers and Users

Users have the option of depositing their environmental or climate strategy when they retire their certificates in order to publicly disclose their motivation for supporting certain ecosystem services or projects and the extent of their support.

For organizations with more than 500 employees, eva recommends implementing a climate strategy in accordance with the Net-Zero Standards of the Science Based Target Initiative (SBTi) . For organizations with fewer than 500 employees, eva recommends developing their climate strategy in collaboration with professional climate protection experts, whether internal or external.

In general, buyers of validated certificates have the option of making contribution claims that state, for example: “We contribute to Germany's forest climate targets.”

In addition, buyers of verified certificates can obtain the right to make net-zero claims, which are defined in accordance with SBTi or other standards.

Evidence for this indicator must be stored in the Impact Registry when the certificates are retired.

10.4.3 Interests of the Public and Civil Society

The Forest Climate Standard takes comprehensive account of the interests of the public and civil society. Ecological and social issues are carefully weighed up.

Revisionsnummer: 1.3.2

Deutsch
English