



Brussels, XXX
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ANNEXES 1 to 5

ANNEXES

to the

Commission Implementing Regulation

laying down rules on certification schemes, certification bodies, and audits under
Regulation (EU) 2024/3012 of the European Parliament and of the Council

ANNEX I

Standard template for the activity plan referred to in Article 3

An activity plan shall include at least the following sections:

1. Description of the activity, including the description of the following elements:
 - (a) eligibility under Regulation (EU) 2024/3012
 - (b) legal ownership and contact information of the operator;
 - (c) georeferenced boundaries of the activity, including, if applicable, codes from the national integrated administration and control system (IACS) and land parcel identification system (LPIS) pursuant Regulation (EU) 2021/2116;
 - (d) technologies, practices and processes applied;
 - (e) start date of the activity;
 - (f) information listed in Article 8(1).
2. Description of the application of the relevant methodology or methodologies, including separate sub-sections on:
 - (a) Quantification, including calculation of the activity baseline, if applicable;
 - (b) Demonstration of additionality, including funding sources;
 - (c) Demonstration of long-term storage;
 - (d) Demonstration of sustainability.
3. Expected total carbon removals, total soil emissions, and total greenhouse gas emissions associated to the activity.
4. Expected net carbon removal benefit or the expected net soil emission reduction benefit generated by the activity.
5. In case of a group of operators, description of how advisory services are provided to operators.
6. In case of a group of operators implementing a carbon farming activity, description of the internal control system established by the group of operators in accordance with Article 12(1), point (d).

ANNEX II

Standard template for the monitoring plan referred to in Article 3

The monitoring plan shall include at least the following sections:

1. Data and parameters to be monitored;
2. Monitoring frequency;
3. Emission sources and sinks;
4. Data source;
5. Measurement methods and procedures, including details on accuracy and calibration;
6. Quality assessment or quality control procedures;
7. Responsibility for collection and archiving.

ANNEX III

Minimum content of certification audit and re-certification audit reports referred to in Article 3

The certification audit report shall include at least the following sections:

1. A summary of the audit report
2. Information on the operator
 - (a) Contact information (name and address); for group certification, list of carbon farming activities under the scope of certification (name and address);
 - (b) Geographical locations of the activity, including longitude and latitude coordinates;
 - (c) Scope of the certification and relevant certification methodology applied (including legal reference);
 - (d) Reference number of the activity plan and monitoring plan.
3. Information on the activity
 - (a) Expected (for certification audit), verified (for recertification audit) total amount of carbon removals, soil emissions, and of associated greenhouse gas emissions resulting from the activity;
 - (b) Expected (for certification audit), verified (for recertification audit) amount of the permanent net carbon removal benefit, the temporary net carbon removal benefit or the net soil emission reduction benefit resulting from the activity;
 - (c) Sustainability co-benefits associated with the activity.
4. Information on the certification body
 - (a) Contact information (name and address) and logo;
 - (b) Composition of the audit team;
 - (c) National accreditation body and scope and date of accreditation, or national recognition authority and scope and date of recognition.
5. Information on the audit process
 - (a) Date of the audit;
 - (b) Audit itinerary and duration (split by duration spent on-site and remotely – where relevant);
 - (c) Certification scheme standards audited (including version number);
 - (d) Sites audited;
 - (e) Audit method (risk assessment and sampling basis, stakeholder consultation);
 - (f) Certification of other voluntary schemes or standards;
 - (g) GHG data type.
6. Information on certification audit results
 - (a) Place and date of issuance of the audit report;
 - (b) One of the following outcomes of the audit:

- (i) confirmation of compliance with Regulation (EU) 2024/3012 and applicable certification methodology;
- (ii) list of non-conformities identified with applicable timeline for their remediation.

ANNEX IV

Minimum information to be published by certification schemes on their website as provided for in Article 9

1. Contact information of the scheme, including address and email address;
2. Latest version of the scheme governance rules and procedures, including roles of all relevant bodies, details on the ownership structure, composition and experience of the Board of Directors, Secretariat and Technical committee, or equivalent, the list of members with voting rights or participants in the scheme, as appropriate, complaint and appeal procedures, and guidelines for audits. The rules and procedure documents shall include a date and version number and, where applicable, summarise any changes made compared to the previous document version;
3. Rules underlying the calculation of certification scheme participation fees referred to in Article 11(2), third sub-paragraph of Regulation (EU) 2024/3012;
4. Annual operation report;
5. Web link to the certification registry;
6. Web link to the webpage referring to the complaint submission and assessment procedures, including appeal procedures;
7. Possible actions taken by the certification scheme as result of a complain.

ANNEX V

Minimum information to be included in the annual operations report referred to in Article 9

1. Evidence of compliance with Article 7(1);
2. Overview of the activities carried out by the certification scheme in cooperation with the certification bodies in order to improve the overall certification process and the qualification and independence of auditors and relevant scheme bodies, including a list of technical workshops or other types of activities that facilitate the exchange of experience, knowledge and best practices as regards the implementation of the applicable certification methodologies adopted in accordance with Regulation (EU) 2024/3012;
3. Overview of the internal monitoring system and of its periodic review, including on oversight of the work of certification bodies and their auditors;
4. Overview of the activities on stakeholder involvement in the decision-making and the response to their contributions;
5. Summary of complaints received, as well as, where relevant, remedial measures or changes to the governance system necessary as part of the internal monitoring;
6. Overview of identified cases of non-conformity by operators or certification bodies, the number and description of cases where fraud has been identified including an action plan for how to solve any complaint raised or non-conformity identified;
7. Overview of the effectiveness of the implementing system put in place by the governance body of the certification scheme to track proof of conformity with the sustainability criteria that the certification scheme gives to its members. The overview shall include a description of how the system effectively prevents fraudulent activities by ensuring timely detection, treatment and follow-up of suspected fraud and other irregularities and where appropriate, the number of cases of fraud or irregularities detected;
8. Criteria and process for the approval of certification bodies.