

ECOSYSTEM VALUE ALLIANCE

Supplemental Review

19 December 2025

V 1.0

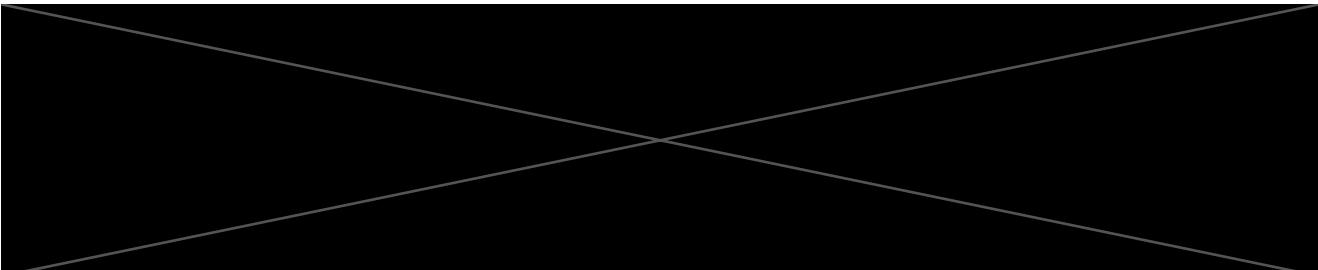
REGISTRY

Criterion: 3.2 Does the registry provide public access to underlying project information?

At a minimum, this includes: project descriptions, monitoring reports, and validation and verification reports.

Outcome: Yes

Justification for response: As outlined in its updated application form (submitted December 12, 2025), EVA has now carried out the monitoring and verification process for two projects: [DE00001](#) and [DE00002](#). The MRV process is defined in the [MRV SOP](#) and in Section 6.9 of the Forest Climate Standard.



STAKEHOLDER CONSIDERATIONS

Criterion: Does the Programme provide evidence that the procedures in 7.1 (*publicly available stakeholder engagement procedure*) and 7.2 (*procedure for ensuring that stakeholder comments are transparently addressed*) are being followed?

Outcome: Yes

Justification for response:

Program level consultation:

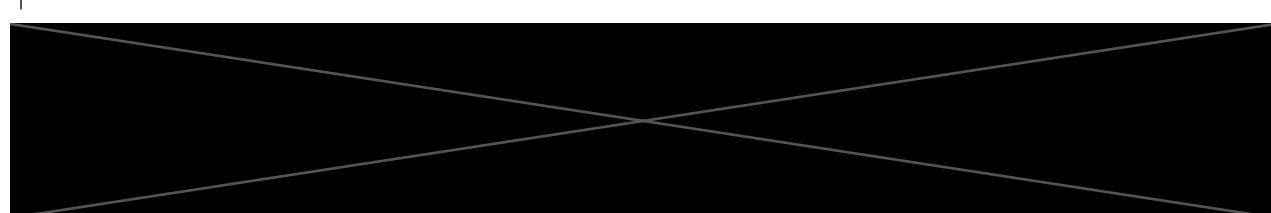
Outcome: Yes.

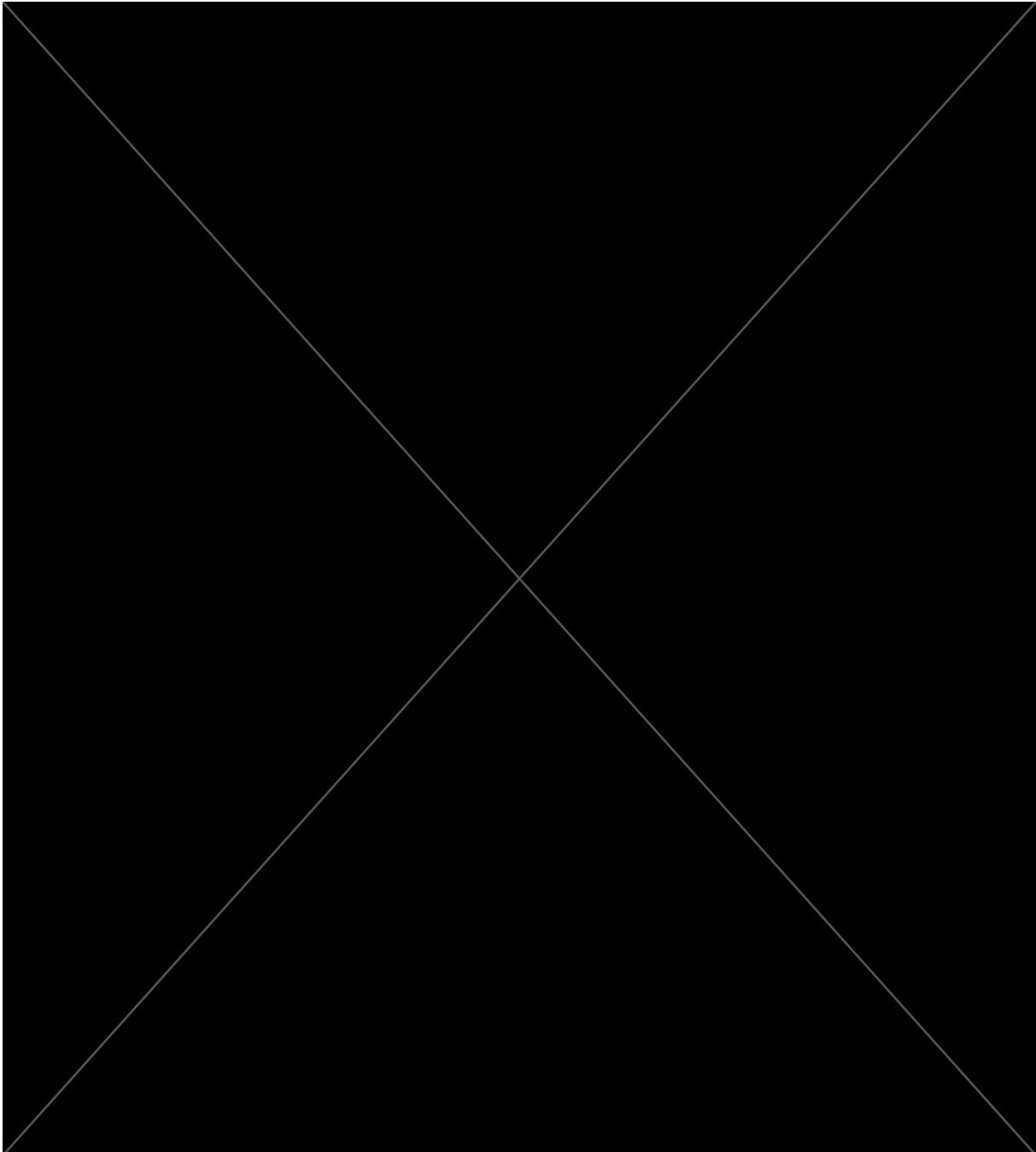
Eva has a [public consultations](#) webpage in place where stakeholders can leave feedback at the program (and project) level. Additionally, the Programme uses a [Trello board](#) that keeps track of all comments and answers on EVA and their methods.

Project level consultations:

Outcome: Yes, with changes requested.

According to the Programme, VVBs check that the German legal requirements have been met, and these checks are summarized in the PDDs. A check of the certification reports found within the PDD documents from [DE00001](#) and [DE00002](#) confirms that this procedure has been followed (i.e., a legally-mandated stakeholder consultation has taken place) in both projects.





CONCLUSION

As per the outcome of Review #3, the Programme meets the requirements for ICROA's endorsement. Eva has now also completed a monitoring and verification round for two of its projects. This supplemental review serves as confirmation that monitoring and verification reports are publicly available.

ECOSYSTEM VALUE ALLIANCE

Review #3

15 September 2025

Version 1.0

SUMMARY

The following document outlines a second review of whether Wald-Klimastandard (the Programme) managed by the Ecosystem Value Alliance (eva) meets ICROA's Carbon Crediting Programme Endorsement Review Criteria (version 3.5).

This review was carried out between 07/08/2025 and 12/09/2025 and is based on the documents submitted to ICROA by eva on 06/08/2025 alongside responses to clarification questions received from eva on 06/09/2025 and 10/09/2025. An additional clarification call was held on 10/09/2025 to discuss the stakeholder consultation process at project level.

The second review was carried out between 17/04/2025 and 15/07/2025 and was based on the documents submitted to ICROA by eva on 15/04/2025 and responses to clarification questions received from eva on 8/06/2025, and further clarifications from eva on 14/07/2025.

The first review was carried out between 29/07/2024 and 15/11/2024 and is based on the documents submitted to ICROA by eva on 24/07/2024. A list of clarification questions was sent to eva on 30/08/2024. A call was held on 12/09/2024 to explain these questions in further detail. Written responses to the questions posed were received on 23/10/2024.

The Programme meets the requirements for ICROA's endorsement, although it has not yet completed monitoring and verification for its projects. In its third application, eva confirms that this has been discussed with ICROA, with whom it was agreed that demonstration of a complete MRV process will be shared once ready.

A summary of the outcomes of the review is available in the table below.

Requirement	Outcome	Explanation
1) Independence	🟡	Not reassessed (criteria fulfilled in Review #2)
2) Governance	🟡	Not reassessed (criteria fulfilled in Review #2)
4) Validation and verification	🟢	The Programme documents now explicitly state that site visits are required in all cases.

Requirement	Outcome	Explanation
5) Carbon Crediting Principles	●	<p>Unique:</p> <p>Project developers are required to state that their land will not be used to generate credits under other Programs. This is checked by VVBs.</p> <p>Real:</p> <p>Not reassessed (criteria fulfilled in Review #2)</p> <p>Permanent:</p> <p>Not reassessed (criteria fulfilled in Review #1)</p> <p>Additional:</p> <p>The criteria were fulfilled in Review #1. However, due to a change in ICROA's criteria, this was considered again in Review #3.</p> <p>The Programme has in place requirements for projects to demonstrate legal and financial additionality. This is accompanied by clear definitions and guidance for project developers.</p> <p>Measurable:</p> <p>Not reassessed (criteria fulfilled in Review #2)</p>
6) Environmental and social impacts	●	Not reassessed (criteria fulfilled in Review #1).
7) Stakeholder considerations	●	<p>For program level consultations, eva requires a 30-day commenting period and uses a publicly available online tool to keep track of all comments to all documents that underwent consultation.</p> <p>For project level consultations, stakeholder involvement is required as part of German national law, when permission to change the land use of a plot is requested. Additionally, for all projects, eva holds a 30-day stakeholder comment period on their website. This feedback is collated and provided to VVBs and added to the respective project's PDD. This is a new procedure, and there is therefore no evidence of any comments having been submitted to date.</p>
9) Additional considerations	●	No noteworthy media coverage regarding the Programme could be found online. There is no reason to expect that there are any reputational risks beyond the scope of this review.

ECOSYSTEM VALUE ALLIANCE

Review #2

15 July 2025

Version 1.1

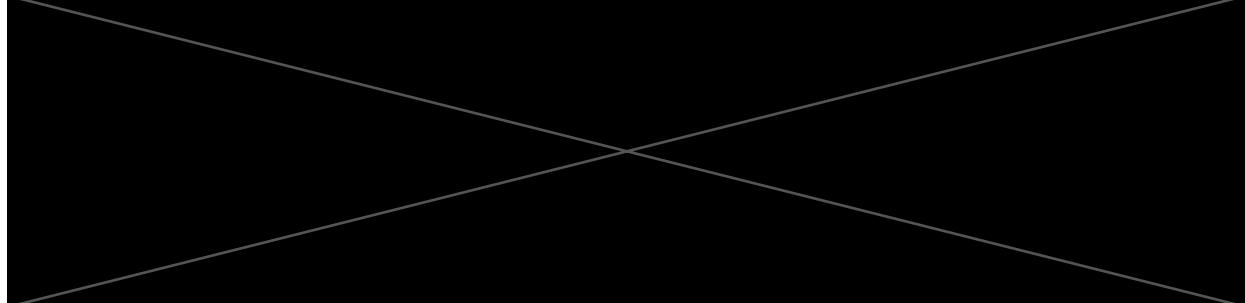
SUMMARY

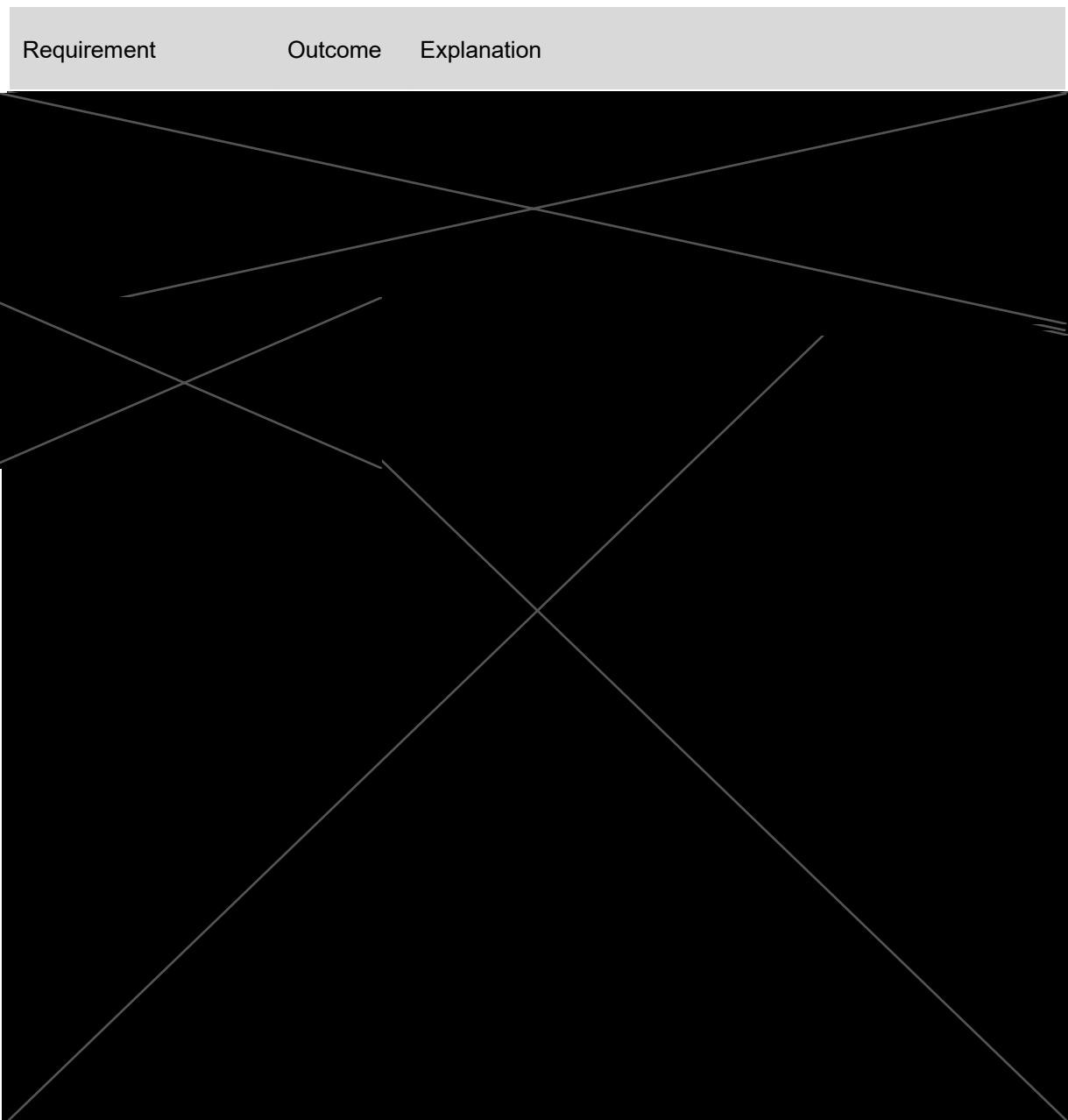
The following document outlines a second review of whether Wald-Klimastandard (the Programme) managed by the Ecosystem Value Alliance (eva) meets ICROA's Carbon Crediting Programme Endorsement Review Criteria (version 3.1). The review was carried out between 17/04/2025 and 15/07/2025 and is based on the documents submitted to ICROA by eva on 15/04/2025 and responses to clarification questions received from eva on 8/06/2025, and further clarifications from eva on 14/07/2025.

The first review was carried out between 29/07/2024 and 15/11/2024 and is based on the documents submitted to ICROA by eva on 24/07/2024. A list of clarification questions was sent to eva on 30/08/2024. A call was held on 12/09/2024 to explain these questions in further detail. Written responses to the questions posed were received on 23/10/2024.

The Programme does not at present meet the requirements for ICROA's endorsement. The primary reasons for this are outlined in the summary table below.

Requirement	Outcome	Explanation
1) Independence	●	<p>The Programme has in place Conflict of interest policies which apply to all staff, subordinate organizations, and VVBs. An integrity committee is in place to oversee and manage conflicts which may arise.</p> <p>The Programme is not exposed to the sales price of carbon credits.</p>
2) Governance	●	<p>The Programme has a publicly available organizational chart that shows the governance structure and includes responsibilities of each managing group. Policies are in place outlining how appointments are made to leadership, committees, and groups. These policies also ensure transparent decision making. Quality control mechanisms are also in place. Operational procedures, methodology development procedures and grievance and redress procedures are all in place and publicly available.</p>

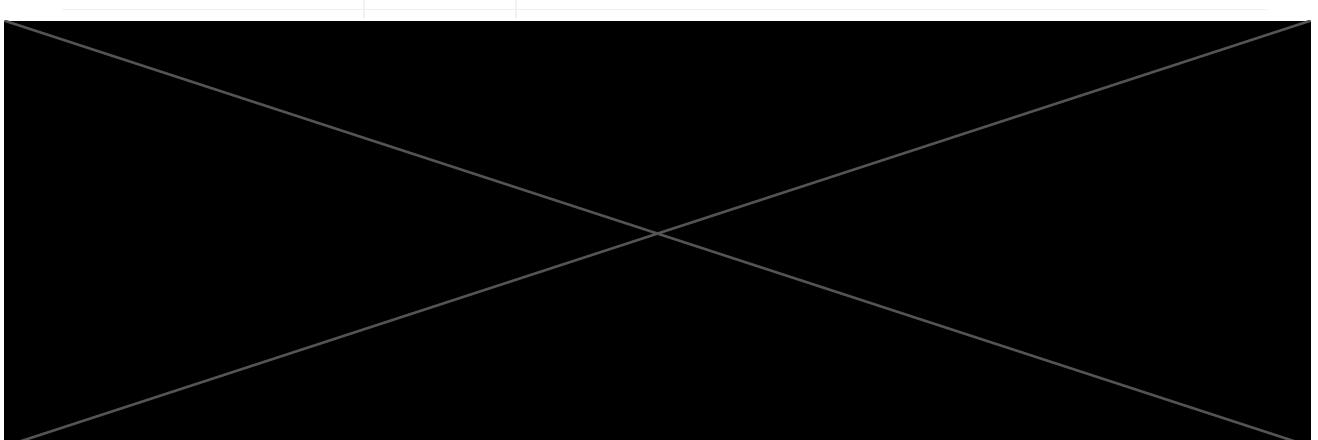




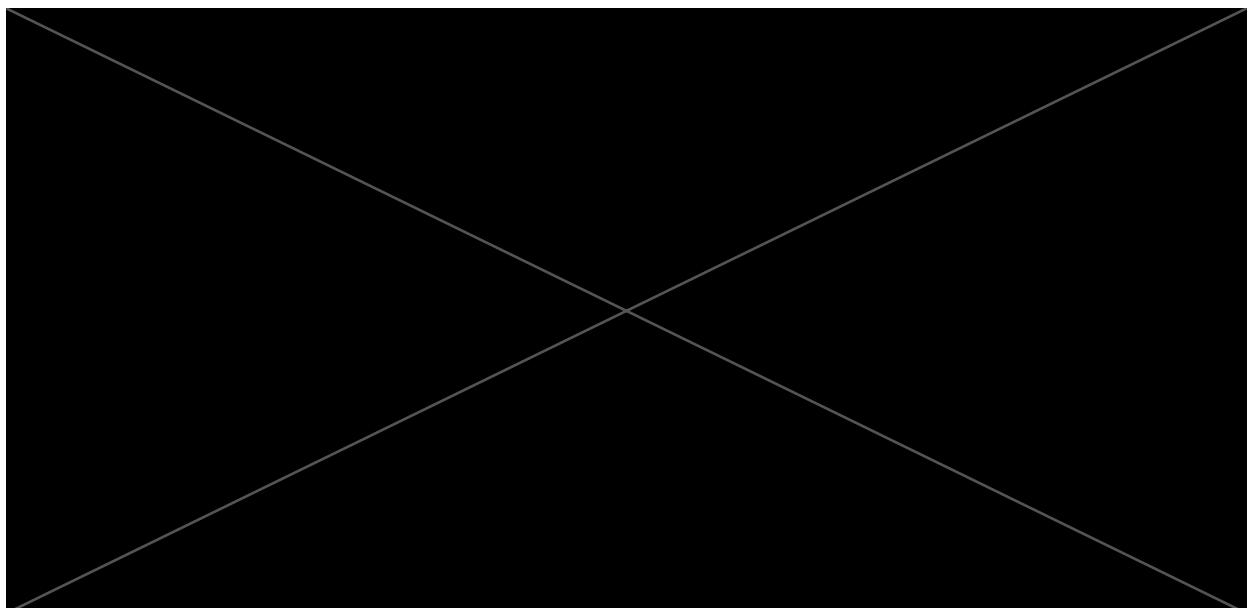
6) Environmental and social impacts



Not reassessed (criteria fulfilled in Review #1).



Requirement	Outcome	Explanation
9) Additional considerations	●	No noteworthy media coverage regarding the Programme could be found online. There is no reason to expect that there are any reputational risks beyond the scope of this review.



ECOSYSTEM VALUE ALLIANCE

Review #1

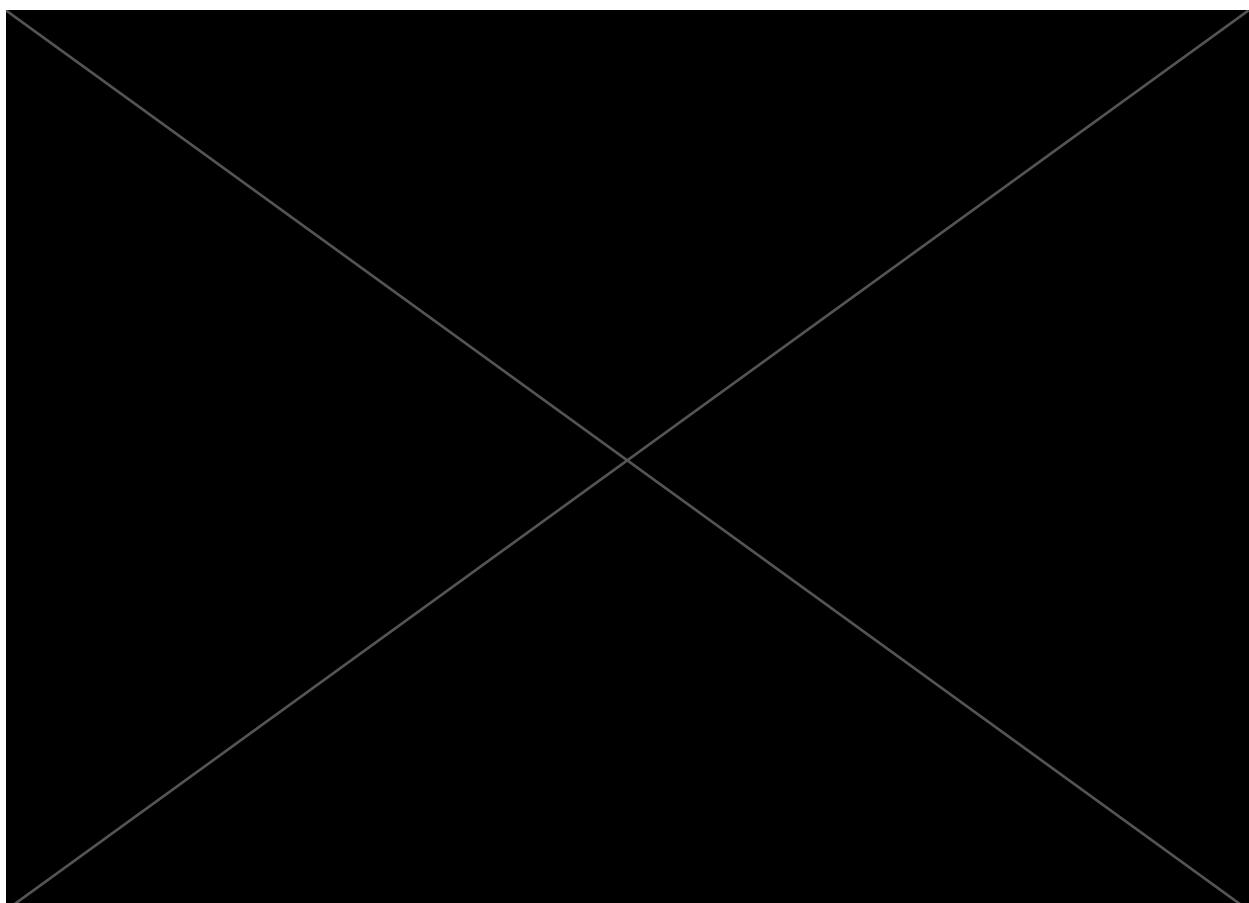
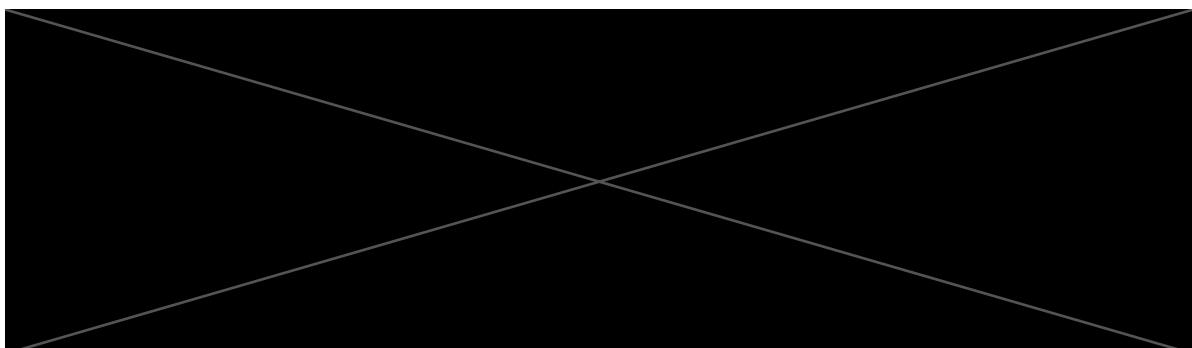
28/11/2024

Version 1

SUMMARY

The following document outlines a review of whether Wald-Klimastandard (the Programme) managed by the Ecosystem Value Alliance (eva) meets ICROA's Carbon Crediting Programme Endorsement Review Criteria (version 3.1). The review was carried out between 29/07/2024 and 15/11/2024 and is based on the documents submitted to ICROA by eva on 24/07/2024. A list of clarification questions was sent to eva on 30/08/2024. A call was held on 12/09/2024 to explain these questions in further detail. Written responses to the questions posed were received on 23/10/2024.

The Programme does not at present meet the requirements for ICROA's endorsement. The primary reasons for this are outlined in the summary table below.



Requirement	Outcome	Explanation
24) Environmental and social impacts	●	No net harm principles are evidenced in Programme methodologies for environmental and social risks within projects. This includes risk assessments, mitigation procedures, and reviews of these by VVBs.
26) Scale	●	The Programme registry lists 29 projects which have issued 109,388 tCO ₂ e worth of credits in total.

Requirement	Outcome	Explanation
27) Additional considerations	●	No noteworthy media coverage regarding the Programme could be found online. There is no reason to expect that there are any reputational risks beyond the scope of this review.

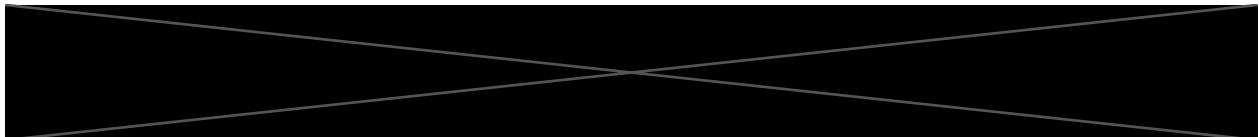
Contact Information

Please complete the following table with up-to-date contact information.

Name of Programme **eva Wald-Klimastandard [WKS]**
(eva *Forest Climate Standard*)

[eva Wald-Klimastandard \(EN\)](#)

Contact Person **Rüdiger Meyer, Elias Raiser**



Date of Submission **12.12.2025**

Version of Submission **Version 4 12.12.2025**

Brief Overview of Programme (max 150 words) The climate protection performance of the forest and the human contribution to the ecosystem deserve appropriate recognition. With the WKS, eva is creating a quality standard through which forest owners receive financial support from private sources to establish climate-adapted forests.

The application of the WKS creates tradable carbon certificates for the Voluntary Carbon Market (VCM). Companies can thus make an active contribution to tackling climate change: for the restoration and preservation of forests in the face of climate change.

With the help of nationally and internationally experienced experts, eva has developed a scientifically sound standard for Germany that is based on IPCC guidelines and takes into account the regional requirements for a sustainable forest.

Simple application, digital processes and a scalable design save users time and money compared to other standards.

APPLICATION QUESTIONS

1. Independence

1.1 Conflicts of Interest

1.1.1 Provide evidence of the procedure in place to identify and mitigate conflicts of interest (COI) between staff, board members, contractors, and the projects developed under the Programme.

The organization and its subsidiary operate under a conflict of interest policy. The policy has been signed by all employees and is an appendix to the contractseva signs with service providers.

Resources

- [Guidelines for avoiding conflict of interests \(EN\)](#)

1.1.2 Provide evidence of the COI declaration for all staff, board members and contractors to sign, and provide evidence that the COI declaration has been signed by the relevant parties.

The attached conflict of interest policy has been signed by all employees, board members and contractors. The quality assurance officer ensures that the COI policy is signed by new employees/board members/contractors as part of the onboarding process.

Resources

- [Guidelines for avoiding conflict of interests \(EN\)](#)

1.1.3 Provide evidence that the Programme does not have conflict of interest with validation and verification bodies (VVBs) and project developers. Describe how, and at what frequency, the Programme checks to ensure no COIs are present.

Requirement 8.1.1. and 8.1.2. of the WKS mitigate potential COIs with VVBs.

8.1.1. 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

(Note: UNFCCC accreditation has been removed from the WKS as sufficient proof of qualification for VVBs)

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

Requirement 8.1.2. opens for eva the opportunity to carry out a COI check any time when eva assigns a VVB to a project.

Resources

- eva Wald-Klimastandard 8.1.1 ; 8.1.2

1.1.4 Describe how carbon credits from the Programme go to market and the stakeholders involved.

Describe the Programme's revenue structure and confirm the Programme is not exposed to the sale price of a carbon credit.

Process overview:

After successfully completing the initial certification process eva's software generates the final PDD as well as a digitally signed certification report of the VVB. Based on this, credits are issued by the programmes registry to the account of the project developer / forest owner.

From here the project developer / forest owner can sell credits directly to buyers on the VCM.

Revenue structure:

The standard setter charges the project owner the following fees:

eva Fee	Service	Price per Certificate	Billing	Invoice Recipient
Certification Fee	- Use of the Forest Climate Standard - Use of the certification platform - Initial certification incl. audit - Listing in the Impact Register - Coordination of re-certification - Project communication & brand building - Increasing certificate demand	2,50 €	Upon application for initial certification	The party liable for payment is, as a rule, the project owner. The payment obligation may, however, be contractually transferred to a project developer or marketer. In the event of such a transfer, the applicable fees shall be calculated based on the total certificate volume allocated to the project developer per calendar year.
Transaction Fee	Transfer of certificates to a buyer account	4,50 €	Prior to first transaction	
Register Fee	Use of the Impact Register	2,50 €	12 months after issuance for certificates not yet sold, offset if sold later	
Volume Discount	From 150,000 certificates per calendar year: 20% // From 250,000 certificates per calendar year: 60%			
Disclaimer	The fee schedule presented herein does not constitute a binding offer. The eva service gmbh reserves the right to review and adjust prices, fee structures, and included services at any time. Any changes will be communicated with reasonable notice and shall apply to all services and certificates not yet contractually agreed upon. There is no entitlement to price stability for future project registrations, certificates, or transactions. The version of the fee schedule valid at the time of application shall apply in each case.			
Temporary Exception for the Fee	The following fee schedule shall only apply once eva has fulfilled all pre-purchase agreements covering 325,000 certificates. Until that threshold is reached, the following rule applies: 15% of all certificates generated under Method 1 will be transferred to eva upon initial issuance.			

The temporary exception for the fee model does not constitute a violation of the ICROA regulation, that the Programme must not be exposed to the sale price of a carbon credits, as all

credits to be retained under the exception have been sold via ERPAs at a fix price to eva's seed investors already (for proof the list of ERPAs was sent to ICROA via Email). The revenues from the presale of these certificates generated the financial basis to start eva upon and eva now has to deliver the promised certificates.

10.3.1

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

10.3.2

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

(This clearly states that the entitlement to retain credits origins from the fee model (and the exception mentioned there.))

Indicator 10.3.3

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

(This states eva's right to only retain credits to which it is entitled, see 10.3.2)

For further details please see eva's response to the 2nd report.

Resources

- [eva Value Chain](#)
- [Fee Model](#)

1.2 Project Development

1.2.1 Describe the Programme's role in the development of carbon credit projects, if any. Confirm the Programme owner / operating entity does not act in the capacity of a project developer.

eva's role is limited to

- Management and further development of the digital standard, including stakeholder management
- Management of the eva Registry

We confirm that eva does not act in the capacity of a project developer.

Resources

- [Statute Ecosystem Value Alliance Foundation \(EN\)](#)
- [Partnership agreement eva service gmbh \(EN\)](#)
- [eva Value Chain](#)

1.3 Marketplaces

1.3.1 Describe the Programme's role in the sale of carbon credits, if any. Confirm the Programme does not pursue buyers, act in a brokering capacity, or actively market carbon credits.

eva's role in the value chain is limited to managing the standard and the carbon registry.

We confirm that eva is not involved in the sale of carbon credits.

Resources

- [eva Value Chain](#)

1.3.2 If the Programme has a marketplace, describe how the marketplace functions. Provide evidence that the Programme does not set the price of carbon credits that are sold on its marketplace.

eva does not own or operate a marketplace. The prices for eva carbon credits are the result of individual negotiations between buyers and sellers. eva is not involved in the price setting for any carbon credits. Buyers and sellers are not in any way obliged to share their negotiated prices with eva.

2. Governance

2.1 Effective Governance

2.1.1 Share the Programme's publicly available organisation chart that shows the governance structure, including the makeup of the Board. Describe the responsibilities of the Board.

The "Ecosystem Value Alliance Foundation" (*eva foundation*) is a legal entity under civil law based in Bonn. The foundation aims to promote environmental and climate protection, as well as public and vocational education. Specifically, it focuses on fostering ecosystem services for the restoration of natural resources and enhancing the resilience of ecosystems. The foundation achieves its goals through initiatives such as supporting environmental projects, collaborating with like-minded organizations, managing assets and licenses, and advocating for public awareness and financial support. Additionally, it has the flexibility to acquire or establish companies, offer expert advice, and support relevant projects internationally.

The foundation comprises three bodies:

1. The Supervisory Board, composed of three individuals, oversees adherence to the founder's intentions and supervises the Executive Board. It is responsible for crucial decisions, including approving the annual financial statements, appointing the financial auditor to audit the Foundation's annual accounts, appointing, dismissing, and relieving the Executive Board, amending the bylaws, and dissolving the foundation.
2. The Board of Trustees, consisting of five to fifteen members, is supplemented by co-optation and advises the foundation on relevant matters. It elects the members of the Foundation Board and provides ongoing advice to the Supervisory Board and the Management Board.
3. The Executive Board, composed of three individuals, represents the foundation in legal and business matters, manages the foundation's affairs, ensures the fulfillment of the foundation's purpose and oversees the activities of the subsidiary company, *eva service gmbh*.

As majority shareholder, the foundation has full control over its subsidiary, the *eva service gmbh*.

All information about roles, appointments of the different bodies are defined in the different statutes, which are all publicly available, except for the partnership agreement of the *eva service gmbh*, which for legal reasons must be kept confidential.

Resources

- [Governance Ecosystem Value Alliance Foundation \(EN\)](#)
- [Statute Ecosystem Value Alliance Foundation \(EN\)](#)

- [Statute Forest Climate Council \(EN\)](#)
- [Statute Technical Committee \(EN\)](#)
- Code of Conduct [\(EN\)](#)
- [Partnership agreement eva service gmbh \(EN\)](#)

2.1.2 Provide evidence of the publicly available description of how appointments are made to leadership, committees, and groups.

All positions are publicly posted with a detailed description of the required qualifications. The appointment processes are described in the various statutes.

We value diversity and therefore welcome all applications, regardless of gender, nationality, ethnicity, social background, religion/belief, disability, age, sexual orientation, and identity.

The basis of all actions is eva's publicly available 'Code of Conduct'.

Resources

- [Governance Ecosystem Value Alliance Foundation \(EN\)](#)
- [Statute Ecosystem Value Alliance Foundation \(EN\)](#)
- [Statute Forest Climate Council \(EN\)](#)
- [Statute Technical Committee \(EN\)](#)
- Code of Conduct [\(EN\)](#)
- [Partnership agreement eva service gmbh \(EN\)](#)
- [Guidelines for avoiding conflict of interests \(EN\)](#)

2.1.3 Confirm the Programme complies with all laws and regulations related to the business in the jurisdiction in which it is registered as a business. Provide evidence, as available.

We confirm that eva foundation, its subsidiary and the standard and certification program comply with German and European law. As a foundation, eva is subject to special supervision by the authorities of the state of Northrhein Westfalia, Germany.

Additionally, the Ecosystem Value Alliance Foundation is accredited in the register of the German Parliament (Deutscher Bundestag). Furthermore, the Federal Environment Agency (Umweltbundesamt) is informed annually about all certified projects.

- [Lobby Register German Parliament](#)
- [Certificate of recognition eva foundation \(EN\)](#)
- [Commercial register extract eva GmbH \(EN\)](#)

2.1.4 Describe how the Programme transparently makes decisions. Provide evidence of decision-making provisions in the bylaws or Terms of Reference of specific decision-making forums.

All decisions on the eva Wald-Klimastandard are taken by the Standard Director of the eva service gmbh, guided by the advice by the Technical Committee, which itself is guided by the Forest Climate Council, according to their statutes. The minutes of all meetings of the Technical Committee are available on eva's website. The board of trustees and the supervisory board both have been established in line with German foundation law to guarantee sufficient oversight on the managing board. The managing board itself is a mandatory component of a foundation according to German law. Their roles are described in the statute of the foundation and lie in managing the foundation itself. They have no influence on the standard development or the certification processes.

Resources

- [Statute Forest Climate Council \(EN\)](#)
- [Statute Technical Committee \(EN\)](#)
- [Protocols of Technical Committee \(EN\)](#)
- [Code of Conduct \(EN\)](#)
- [Statute Ecosystem Value Alliance Foundation \(EN\)](#)

2.1.5 Provide evidence of publicly available procedures and quality control mechanisms to enforce procedures. Describe how these procedures were developed and which standards they are based upon (i.e., ISO 9001, 31000).

Evidence of publicly available procedures

eva's core procedures have been published on the [eva website](#):

- [SOP MRV](#)
- [SOP Accreditation of Methods](#)
- [SOP Stakeholder Involvement Project Level](#)
- [SOP Stakeholder Involvement](#)
- [SOP Standard Revision](#)
- [SOP Auditor Qualification](#)
- [SOP Audits](#)

eva's quality control mechanisms to enforce procedures have been published on the [eva website](#):

- [QM Handbook](#)
- [Quality Policy](#)
- [SOP Document Control](#)
- [SOP Grievance and Appeal](#)
- [SOP Internal Audit and Management Review](#)

Describe how these procedures were developed and which standards they are based upon.

The quality control mechanisms have been developed internally. They are based on

- ISO 9001
- ISEAL Assurance and Standard-Setting Codes

Resources

- [SOP MRV](#)
- [SOP Accreditation of Methods](#)
- [SOP Stakeholder Involvement Project Level](#)
- [SOP Stakeholder Involvement](#)
- [SOP Standard Revision](#)
- [SOP Verification of Auditor/Certifier Qualifications](#)
- [SOP Audits](#)
- [QM Handbook](#)
- [Quality Policy](#)
- [SOP Document Control](#)
- [SOP Grievance and Appeal](#)
- [SOP Internal Audit and Management Review](#)

2.2 Transparency and Publicly Available Information

2.2.1 Provide evidence that the following information is publicly available on the Programme's website and/or in standalone, version-controlled documents:

- **Operating procedures that include, at minimum, how Programme rules are drafted and revised and how committees are formed, as well as how these are approved by the board.**
- **Methodology development procedures that include, at minimum, requirements for expert involvement and public consultation, and a description of the frequency at which methodologies are updated.**
- **A grievance and redress mechanism that is accessible to project developers, project stakeholders, and the public, and includes, at**

minimum, a description of how grievances will be addressed by the Programme.

To ensure utmost transparency and usability of eva's operating-, methodology development- and grievance procedures are published on the eva website aligned with parts of the eva Wald-Klimastandard.

Operating Procedures and Methodology Development Procedures: eva Wald-Klimastandard 10.1., 10.2.

- [SOP Accreditation of Methods](#)
- [SOP Stakeholder Involvement Project Level](#)
- [SOP Stakeholder Involvement](#)
- [SOP Standard Revision](#)
- [Statute Forest Climate Council](#)
- [Statute Technical Committee](#)

Grievance Procedure and Project Level Grievance Procedure: eva WaldKlimastandard 8.2.10., 8.2.11., 8.2.13.

- [SOP Grievance and Appeal](#)
- [SOP Stakeholder Involvement Project Level](#)

Resources

- eva Wald-Klimastandard 8.2.10 ; 8.2.11 ; 8.2.13 ; 10.1 ; 10.2
- [SOP Accreditation of Methods](#)
- [SOP Stakeholder Involvement Project Level](#)
- [SOP Stakeholder Involvement](#)
- [SOP Standard Revision](#)
- [Statute Forest Climate Council](#)
- [Statute Technical Committee](#)
- [SOP Grievance and Appeal](#)
- [SOP Stakeholder Involvement Project Level](#)

2.2.2 If the Programme references other Standards (i.e., CDM additionality tool, methodologies), describe the process in place to ensure that changes to the referenced Standards are reflected in the Programme's processes.

The eva certification is based on a certification either with PEFC or FCS. Both PEFC and FSC are members of the Forest Climate Council and as such will inform eva immediately about changes in their respective requirements.

3. Registry

3.1 Describe the registry provider and relationship to the Programme.

Provide evidence the registry is publicly available and available internationally.

The eva Impact Registry is owned and managed by eva. It is publicly available via the eva website.

Resources

- [eva Registry \(EN\)](#)

3.2 Provide evidence that the registry provides public access to underlying project information including, at minimum, project descriptions, monitoring reports, and validation and verification reports.

The registry holds project design documents (**and a download option for copies of them translated into ENG**) and all information relevant to the initial certification of any project, including project descriptions.

Generally the program schedules in alignment with the standard the MRV processes every 5 years after the initial certification. For this reason the majority of the certified projects do not have monitoring and verification reports yet and their credits are still validated only (ex-ante). However, no verification has yet been made and thus no MRV results are to be found in the registry at present.

However, following the agreement with ICROA, eva have carried out the MRV in the 2 different projects ([DE00001](#) and [DE00002](#)) in Nov/Dez 2025 to show proof of a complete MRV process and of verified credits (ex-post) in order to receive the official ICROA endorsement.

The MRV process is defined in the SOP MRV and in 6.9 of the Forest Climate Standard.

The Monitoring & Verification Reports can be downloaded next to the PDD:

Certifications (1)

Standard	Vers...	withdraw...	...	WKS (DE)	0.4	no	Project Design Document	Project Design Document (Engl.)	Verification Document

The verified credits are shown under TRANSISIONS.

Transitions (6)

Originating Issuance	Certificate count	Status	Completed at
cle5ca941004ta26r92gqaxjv	11	Verified (100%)	04/12/2025
cle5ca941004ta26r92gqaxjv	94	Validated (100%)	04/12/2025
cle5ca94c004va26rqk8m8r5h	149	Verified (100%)	04/12/2025
cle5ca94c004va26rqk8m8r5h	1529	Validated (100%)	04/12/2025
cle5ca945004ua26rtzuecgqy	26	Verified (100%)	04/12/2025
cle5ca945004ua26rtzuecgqy	280	Validated (100%)	04/12/2025

For proof of no additional credits being issued but only already issued credits being verified, please see the documentation of the badge ID and how from 105 validated credits 11 are verified and the other 94 remain validated only:

Issuance list (3)

Vintage	Certificate count	Status	Cancelled	Completed at	Crediting period	batchId
2023	1678	Validated (100%)	No	15/02/2023	2022 – 2052	cle5ca94c004va26rqk8m8r5h
2023	314	Validated (100%)	No	15/02/2023	2022 – 2052	cle5ca945004ua26rtzuecgqy
2023	105	Validated (100%)	No	15/02/2023	2022 – 2052	cle5ca941004ta26r92gqaxjv

Transitions (6)

Originating Issuance	Certificate count	Status	Completed at
cle5ca941004ta26r92gqaxjv	11	Verified (100%)	04/12/2025
cle5ca941004ta26r92gqaxjv	94	Validated (100%)	04/12/2025

Papierko

Resources

- eva Wald-Klimastandard 6.9
- [SOP MRV](#)
- [Registry](#)

3.3 Provide evidence that the registry individually identifies units through unique serial numbers.

Both standard and registry guarantee that every certificate that has been issued can be uniquely identified at any time via batch IDs and individual numbers.

Resources

- [Screenshot Batches-IDs](#)

3.4 Provide evidence that the registry can identify credit status including, at minimum, “issued”, “retired”, and “cancelled”.

The register distinguishes the following status of credits:

- A validated credit (ex-ante) can be “assigned”, a verified credit (ex-post) can be “retired”. A credit can be “cancelled”. This information is displayed two-fold in the registry: at project level as well as the overview table of all certificates.
- The registry does not explicitly feature the status “issued” as this appears obsolete in connection with the other information displayed on credits: an “issued” credit is neither “assigned”, nor “retired”, nor “cancelled”. A credit’s issuance date as well as vintage year are displayed.

Although the register technically allows for retirement of verified credits, no verified credits have yet been issued and thus no retirement of any credit has yet occurred until the time of writing this report. Before revising the registry’s technical features and the standard’s terminology around the retirement of credits, some validated credits had earlier been marked as “retired”. eva is working actively to resolve this issue and to alter the status of these credits to “assigned”. By the time of writing this report, the process has not been entirely concluded as it requires cooperation of account holders/registry users. However, this is an issue of the development history, no more validated credits (ex-ante) can be retired anymore!

Please see the revised section 9.1.3 of the eva Wald-Klimastandard (version 1.1.02) for further details.

Resources

- [Screenshot from Registry](#)
- [Screenshot from Registry Button: Neue Zuordnung \(New Assignment\)](#)

3.5 Provide evidence that the registry has publicly available rules and procedures that include, at minimum, all account holders undertake and pass “know your customer” checks, and a description of how the registry operators guard against conflicts of interest.

As eva hosts and manages its own registry, no conflicts of interest are expected. eva has developed a set of rules for identifying and handling conflicts of interest. These rules and regulations can be found in the resources.

Development and programming of the database and software application forming the registry had been outsourced to PricewaterhouseCoopers Deutschland GmbH (PwC), a highly recognized auditing firm. By the time the registry's first version became operable, PwC handed the “empty” registry over and all further software development and maintenance as well as management of data (i.e. project information and credits) has since been solely carried out by eva. The registry's user interface is a website, which is hosted by IONOS, an independent premium hosting provider based in Germany.

All users have to undertake and pass a know-your-customer-check. Upon initial registration, a user receives an email and link to Sumsup, a leading EU-compliant verification platform. Once the verification process on the Sumsup platform is concluded, eva is notified and the user enabled to access and use his account on the registry. Documentation on the verification process is accessible via the Sumsup website: <https://sumsup.com/kyc-compliance/> As the KYC-process has been introduced in early 2025, users who held a registry account prior to this have been notified they need to perform the KYC-check. These users are effectively blocked until they successfully conclude the KYC-check and are granted full access to the registry again.

Description of roles: Admin and Users

The admin is responsible for user registrations, has the option to approve or block accounts and manages the KYC-procedure. He does not have access to customer accounts.

The users have access to their own customer accounts.

Description of quality assurance measures for programming changes

The development and deployment of software is subject to the most modern and strictest CI/CD regulations. This includes reviews for every change to the software, complete test coverage of all critical operations, logging of all activities in the system, backups, etc.

Resources

- [Guidelines for avoiding conflict of interests \(EN\)](#)

3.6 Provide evidence that registry functions, programme documents, and methodologies are available in English.

The eva Registry, the eva WKS with its methodologies and all relevant documents are all available in English. The website and all publicly shared information and documents are accessible in English, too.

There is a download option on the registry for copies of the PDDs translated into ENG for every project.

Note: There is a short project description summary, which even on the English Registry still is written in German, but since this text is directly copied from the PDD, this is not critical, as the same information is available in the ENG download of the PDD.

Certifications (1)

e impact	Duration	Method	Standard	Vers...	withdraw
2022 - ...	Afforestation/Re...	WKS (DE)	0.4	no	Project Design Document 

[Project Design Document \(Engl.\)](#) 

Resources

- [English eva Registry](#)
- [English WKS](#)
- [English eva Website](#)

3.6.1 Confirm understanding that where the Assessor seeks evidence that is not available in English (i.e., when doing spot checks of project documents) ICROA may have to charge the Programme a fee to have the relevant document translated.

eva agrees that this fee is paid for translations.

4. Validation and Verification

4.1 Third-party validation and verification

4.1.1 Provide evidence that all projects are verified to a reasonable level of assurance as defined in ISO 14064-3

All project certifications are documented through a meticulous report. The contents of the certification report adhere to the UNFCCC guidelines. Information regarding the certification reports is outlined in section 8.3.1 of the standard.

The standard requires the content specified by the UNFCCC in the certification reports.

Resources

- eva Wald-Klimastandard 8.3.1

4.2 VVB Qualifications

4.2.1 Provide the list of approved VVBs and a link to where this is published on the Programme's website.

Approved VVBs

Approved validation and verification bodies

TÜV Rheinland Energy GmbH

Am Grauen Stein, 51105 Cologne
www.tuv.com

TÜV NORD CERT GmbH

Am TÜV 1, 45307 Essen
www.tuev-nord.de

GFA Certification GmbH

Alter Teichweg 15, 22081 Hamburg
www.gfa-cert.com

Resources

- [List of accredited VVBs \(EN\)](#)

4.2.2 Confirm the organization has at least two organisations approved as VVBs, or an explanation of why not, if fewer than two are approved.

We confirm that eva has more than two organizations approved as VVBs.

Resources

- [List of accredited VVBs \(EN\)](#)

4.2.3 Provide evidence of the publicly available list of qualifications for VVBs that includes, at a minimum,

- requirements that VVBs must be accredited under a relevant accreditation programme, such as ISO 14065, CDM/A6.4 Accreditation programme, etc.
- that VVBs may only perform validation and/or verification activities for the sectoral scope for which they have been accredited.

The VVB must hold a valid accreditation according to one of the following quality standards: FSC or PEFC in the field of 'Forest Management' or ISO 14065 for ISO 14064.3, outlined in section 8.1.1 of the standard.

VVBs are only authorized to carry out initial or recertification in accordance with the required accreditation in projects on areas classified as forest, outlined in section 8.1 of the standard.

The certification is conducted by independent quality service providers. The selection of independent VVBs is outlined in section 8.1 of the standard. During the crediting period, the indicators of the eva Wald-Klimastandard are regularly reviewed according to a clearly defined process and distinct responsibilities. Details regarding this are specified in section 8.2 of the standard.

The process and requirements for conducting audits of eva climate projects, including rules for VVB (validation/verification body) independence, the application of the four-eye principle, and VVB rotation limits are further regulated in the Standard Operating Procedures "Auditing of eva Climate Projects" and "Verification of Auditor/Certifier Qualifications". They ensure a consistent, transparent, and high-quality audit process in line with eva's standards.

Resources

- eva Wald-Klimastandard 8.1, 8.2
- [SOP: Auditing of eva Climate Projects](#)
- [SOP: Verification of Auditor/Certifier Qualifications](#)

4.2.4 Describe how, and at what frequency, the Programme checks the qualifications of the Programme's approved VVBs against the list of requirements.

The accreditation and verification of certifiers are outlined in 8.1.1 of the WKS and in the Standard Operating Procedure “Verification of Auditor/Certifier Qualifications”.

eva checks the validity of the relevant accreditations of the certifiers or their authorized persons at least once a year or on special occasions.

Resources

- eva Wald-Klimastandard 8.1.1
- [SOP: Verification of Auditor/Certifier Qualifications](#)

4.2.5 If applicable, describe the rules that outline the scenarios when it is acceptable to have validation or verification completed by a qualified individual (sole proprietor). Describe what qualifications are required of the individual.

The Standard Operating Procedure “Auditing of eva Climate Projects” regulates the Audit Team Composition under in 4.2. Each audit must involve at least two qualified persons:

- 1 Lead Auditor, responsible for conducting the audit and drafting the report
- 1 Independent Reviewer, responsible for reviewing and approving the report.

This setup ensures compliance with the four-eye principle.

Resources

- [SOP: Auditing of eva Climate Projects](#)

4.3 Programme Oversight of VVBs

4.3.1 Provide evidence of the publicly available procedure for providing oversight to VVBs that includes, at minimum:

- Requirements for the VVB to prove independence from the Programme, market, and project.
- At least two individuals involved in validation and/or verification of each project (peer review)
- Minimum requirements for site visits are specified

- **A rule on what number of sequential verifications are allowed before the project must be verified by a new VVB.**
- **Procedure for spot checks on quality of validation/verification reports, and mitigation plan**

eva describes the oversight process in accordance with WKS Indicator 8.1.1 and in the SOP Verification of Auditor/Certifier Qualifications.

The certifier has a valid accreditation according to one of the following quality standards: FSC or PEFC in the field of 'Forest Management', ISO 14065 or ISO 14064.3. Certifiers are only authorized to carry out initial or recertification in accordance with the required accreditation in projects on areas classified as forest. eva checks the validity of the relevant accreditations of the certifiers or their authorized persons at least once a year or on special occasions.

As explained in No. 1.1.3, there is no conflict of interest between the VVBs and the Programme, the market, or the projects. The standard document does specify that eva is responsible for selecting the VVB for each assessment, not the projects themselves. This is likely to mitigate any issue of independence. Market independence is evidenced within each of the external standards for the VVBs. Independence from the Programme is covered in the COI policy.

As described in the SOP Auditing of eva Climate Projects, a review of the report by a second person in the role of Reviewer, in addition to the Lead Auditor, is mandatory for the VVBs. An individual auditor may audit the same project for no more than two consecutive audits (e.g. validation and one verification, or two verifications). After two consecutive audits, the auditor must not participate in further audits of the same project. This applies to all roles within the audit team (e.g. Lead Auditor, Reviewer).

Mandatory on-site visits during the audit are clearly required in **8.2.8**

The error in translation has been erased and the English wording of indicator 8.2.8 adjusted. The German version remained unchanged as it correctly states that site visits are required in every project.

Indicator 8.2.8 states:

„Each certification includes a desk audit and an on-site audit.”

Questions arose in consideration of the additional information given with respect to the indicator.

Before: The auditor suggests a date for a joint video call or an on-site inspection to the forest owner or the contact person of the project.

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

The SOP Auditing of eva Climate Projects also describes the site visit as a mandatory step in the audit. Site visits must include a review of documents and a field inspection.

Non-compliance with these regulations, including breaches of independence or rotation rules, may result in suspension or removal from the eva list of accredited VVBs and will initiate the Mitigation Plan, as described in 7.5 of the SOP Verification of Auditor/Certifier Qualifications.

Spot checks are conducted on at least 10% of all validation/verification reports annually. The procedure is described in the SOP Verification of Auditor/Certifier Qualifications.

Resources

- eva Wald-Klimastandard 8.1, 8.2.8
- [SOP: Verification of Auditor/Certifier Qualifications](#)
- [Guidelines for avoiding conflict of interests \(EN\)](#)
- [SOP: Auditing of eva Climate Projects](#)

4.3.2 Provide evidence that the procedure described in Section 4.3.1 is being followed.

eva checks the validity of the relevant accreditations of the certifiers or their authorized persons at least once a year or on special occasions. This is documented in the Verification Log for Accreditation Validity (QM-REC-002). The attendance of auditors in the onboarding for the use of the eva online platform, carried out by an eva employee, is documented in the Attendance Log for Onboarding and Trainings (QM-REC-001).

eva documents the Spot checks in Document Spot Check Log - Validation/Verification Reports (QM-F-0702).

Evidence for the involvement of two individuals in validation/verification process (Screenshot from PDD) :

TÜV NORD CERT GmbH bestätigt, dass das Projekt, wie es auf der eva Online-Plattform beschrieben und beim Ortsbesuch begutachtet wurde, alle Kriterien des WKS ohne Einschränkungen erfüllt.

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TÜVNORD von Weiss Carl-Luis
i. A. Datum: 2024.05.16
12:28:34 +02'00'

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unterschrieben von
TÜVNORD Nuske Alexandra
i. A. Datum: 2024.05.16
12:33:59 +02'00'

Datum + Unterschrift
Freigeber:in

Resources

- [QM-REC-001](#)
- [QM-REC-002](#)
- [QM-F-0702](#)

4.3.3 Describe the capacity building support the Programme provides to the VVBs, including onboarding, training, and explanations of what the VVB must look at when completing validations and verifications.

Every VVB and its auditors have to undergo an extensive onboarding process, where eva trains them on the requirements of the standard and the digitized certification process.

Each new auditor is witnessed by an eva expert during the first audit.

4.3.4 Provide evidence of the procedure that ensures VVBs operate to the spirit of the Standard and projects are working towards the goals of the Programme.

Currently, two approved certifiers, TÜV Süd and TÜV Nord, are members of the Wald-Klimarat and thus actively support the objectives of the standard and the Ecosystem Value Alliance foundation. This membership clearly demonstrates their commitment to the conservation and sustainable development of forest ecosystems in the face of climate change.

5. Carbon Crediting Principles

5.1 Unique

5.1.1 Provide evidence of the procedure in place that ensures carbon credits are not double counted.

The uniqueness of the issuance and evaluation of forest carbon certificates is ensured by a registration system (eva Registry) that makes all issuances publicly accessible. The emissions are reported annually to Germany's national carbon inventory system. This is the basis for avoiding double counting.

As part of preparing a project for the certification process, any project operator is required to confirm that the project area is not used to generate certificates by another program. The screenshot below is taken from the certification platform, which forms the basis for the preparation and certification of any project. Without confirmation of this indicator by the project's operator, the application process cannot be taken further and no audit nor certification can happen. This prerequisite is part of the certification platform's programming and the information is stored in the platform's database. By signing the PPD the auditor confirms that this self confirmation is in place.

1 Legal Eligibility 

2 Project management 

3 Additionality 

4 Environmental Safeguards 

5 Social Safeguards 

6 Methods 

9 Uniqueness 

9.3 Double Counting

9.3.2 Overlap with other standards 

Requirements of forest climate standard v1.1

9.3.2 Overlap with other standards

The forest owner ensures that the project activities are not used to generate other certificates from third parties for the same ecosystem service during the crediting period.

 **Hints**

I hereby confirm that the requirements of this indicator are met

 **Filter**  

The following three screenshots show all of the reforestation projects that have been certified. Column “valid” can only contain “1” as value, if the aforementioned confirmation has been given. Certification/auditing process can only commence, if it contains “1” as value.

Resources

- eva Wald-Klimastandard principle 9 ‘Uniqueness’ and underlying criteria and indicators
- [INFO-sheet \(EN\)](#)

5.2 Real

5.2.1 Provide evidence that carbon credits are measured, monitored, and verified ex-post. Identify any methodologies under the Programme that issue carbon credits ex-ante.

eva credits are, depending on the methodology, issued as validated ex-ante credits or as verified ex-post credits.

As mentioned in position 3.4, the registry differentiates between validated (ex-ante) credits, which can be "assigned," and verified (ex-post) credits, which can be "retired." Additionally,

credits may be "cancelled." This information is presented both at the individual project level and in an aggregated overview table, while the status "issued" is the initial status of a credit, which has not yet been assigned or retired nor has been cancelled, and is labeled with its issuance date and vintage year.

According to the register, only projects under the 'reforestation' and 'forest conversion' methodologies have been certified to date. According to these methodologies, the issued credits are classified as ex-ante. eva certified its first project in November 2022, and the first monitoring, reporting, and verification (MRV) activities for projects certified under these methodologies are scheduled for H2 2025, so we're going to have finalized the MRV process in at least two projects before end 2025. This has been discussed with ICROA and it has been agreed that we send in the application anyway aiming to achieve a confirmation, that eva and the WKS comply with all other ICROA requirements but yet have to show proof of a complete MRV process by the end of 2025 in order to receive an official ICROA endorsement.

The SOP "Monitoring, Reporting and Verification (MRV)" ensures that climate projects are consistently and transparently monitored, that reported data is credible and complete, and that verification is carried out by qualified, independent third-party validation/verification bodies (VVBs).

Resources

- [Screenshot from Registry \(status\)](#)
- [Screenshot from Registry](#)
- [Screenshot from Registry Button: Neue Zuordnung \(New Assignment\)](#)
- [SOP MRV](#)

5.3 Permanent

5.3.1 Identify the project types under the Programme that have a risk of reversal. Describe the Programme's requirements for a multi-decadal term/commitment by the project developer.

Under all methodologies of the Standard removal credits are issued. The permanence of these are ensured through risk management requirements to minimize risks and a buffer to compensate for shortfall that occur despite these risk mitigation requirements. According to indicator 7.1.1., 15% of the credits of all methodologies are held back as a buffer.

All projects have a crediting period of 20 to 30 years ensured by security by the buffer (see 5.4.2).

Resources

- eva Wald-Klimastandard 7.1.1
- [Study on Permanence \(EN\)](#)

5.3.2 For projects with a risk of reversal, describe the requirements for the project to complete a risk mitigation plan that includes, at minimum, a description of how risks of reversal will be minimised.

The *Forest Carbon Standard* (WKS) aims to establish climate-resilient forests using the latest scientific findings. As a rule, this means establishing mixed forests consisting of at least three tree species with special consideration of climate-adapted tree species. Together with many other quality requirements of the standard and compliance with the legal requirements for proper forestry, this is intended to minimize the risk of failure.

5.3.3 For projects with a risk of reversal, describe the risk mitigation mechanism(s) in place to ensure any carbon credits lost to intentional or unintentional reversals are replaced.

If extreme weather events lead to negative deviations (unintentional) from the predicted climate impact, a compensation mechanism, the permanence buffer, comes into play. To keep this buffer filled, each project pays a fixed proportion of climate certificates into the buffer. A commissioned study estimates that a buffer size of 15% is sufficient for Germany. This percentage is evaluated every three years or when more than 50% of the buffer has been used up, and adjusted if necessary. These adjustments are based on the latest scientific findings on relevant risks.

Negative deviations based on an 'Influenceable Factor' (intentional) must be compensated by the forest owner. An 'influenceable factor' always exists if the risk that materializes has been assigned to the forest owner's risk sphere by the GTC or the relevant eva *Wald-Klimastandard*.

This is particularly the case in the following constellations:

- a) The shortfall results from a breach of the forest owner's obligations regulated in the GTC or the relevant standard.
- b) Game damages that lead to a shortfall.
- c) Actions of the forest owner on the project area or which have an impact on the project area.
- d) The forest owner makes use of his special right of termination.
- e) A justified extraordinary termination by eva.

Resources

- eva Wald-Klimastandard 7.1.2 (Shortfall Guidelines)
- [General Terms and Conditions AGB \(EN\)](#)

5.3.4 Provide evidence that the requirements and mechanisms described in Sections 5.3.1-5.3.3 are in place and followed.

There have not yet been any failures. Should this be the case, this will be made public through regular monitoring and recertification and the processes will be started.

5.4 Additional

5.4.1 Describe how the Programme ensures projects are additional based on:

- Legal or regulatory additioality analysis, and
- At least one of the following:
 - Investment, cost, or other financial analysis (most preferred), with a common practice/market penetration analysis
 - Barrier analysis (least preferred), with a common practice/market penetration analysis
 - Performance standards/benchmarks

Indikator 3.1.1 Legal additioality (Checked by VVB in audit)

Legal additioality is fulfilled 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 targets with its current legal framework and state funding.

- Info Sheet Legal Additioality
- Study Baseline

Indikator 3.2.1 Financial additioality (Checked by VVB in audit)

Financial additioality is given if in the crediting period

Option 1: Economic efficiency

the costs of project implementation on the area exceed the income generated from project implementation (excluding income from the allowances), or

Option 2: Profitability comparison

the income and expenditure of the reference scenario is more economical than that of the project implementation (excluding income from the certificates).

- Info Sheet Financial Additionality
- Template Proof of financial additionality (to be completed in the application process on the application platform, later checked by the VVB during the audit)

Principle 3.3 Additionality of Ecosystem Services

The project measurably improves ecosystem services according to recognized scientific calculation guidelines and ensures continuous monitoring of the effects.

This criterion is met by the requirements under principle '6. Methods'.

- Principle 6.5 (Baseline Scenario) (Checked by VVB in audit)
- Principle 6.6 (Project Scenario) (Checked by VVB in audit)

Resources

- [Info Sheet Legal Additionality](#)
- [Study Baseline](#)
- [Info Sheet Financial Additionality](#)
- [Template Proof of financial additionality](#)

5.4.1.1 Provide evidence that the Programme defines and provides guidance for each additionality assessment method it permits. This should include the instructions the Programme gives to project developers on how to apply each method, along with examples of acceptable evidence (as provided by the Programme).

For evidence please check the PPD, where the legal and financial additionality is addressed and by describing the project/baseline scenarios the climatic additionality is addressed as well.

Resources

- [Info Sheet Legal Additionality](#)
- [Study Baseline](#)
- [Info Sheet Financial Additionality](#)
- [Template Proof of financial additionality](#)

5.4.2 If the Programme pre-defines certain projects as automatically additional (e.g., through a “positive list” of eligible project types), describe how the activity was determined to be additional. Provide evidence that the criteria for such positive lists are publicly disclosed, and conservative.

The standard does not automatically define certain projects as additional.

5.5 Measurable

5.5.1 Provide evidence that carbon credits are issued from project-based standards and methodologies. Describe any methodologies where carbon credits are issued from a product-based methodology or via lifecycle assessment.

The forest carbon standard sets the basis upon which various methodologies are accredited in accordance with the accreditation guidelines outlined in 10.2. Each accredited methodology must be scientifically grounded, including the data and derivations used for quantifying the GHG footprint of the project. The methodologies are checked for quality by an independent organization with specialist expertise.

All projects undergo a rigorous certification process to ensure compliance with the forest carbon standard and the validity of their carbon credits (see 8.2.5-8.2.8). Upon successful certification, the generated carbon credits are recorded in the registry, ensuring their authenticity and traceability.

Revision procedures involve continuously updating and improving methods based on new scientific findings, project experiences, and changing political and market conditions. Revisions occur regularly, at least every three years, when model adjustments lead to significant changes in calculation results, and when reliable information indicates that the calculated results deviate significantly from reality. Further details on this are outlined in section 10.2 of the standard.

Under the Forest Carbon Standard, no carbon credits are issued from a product-based methodology or via lifecycle assessments.

Resources

- eva Wald-Klimastandard 8.2.5 ; 8.2.8 (Certification steps)
- eva Wald-Klimastandard 10.2

5.5.2 Provide evidence of procedures in place to ensure projects are measurable and backed by data. These procedures must include, at minimum, requirements for:

- All projects to clearly define the business-as-usual baseline scenario.
- All projects to identify and mitigate leakage of emissions.
- Projects to use conservative estimates if real project data is not available.
- All projects to re-calculate baselines, at minimum, upon each crediting period renewal.

Each method is based on its own reference scenario. The 'GHG balance of the reference scenarios' (baseline) is based on the most likely development of an area without income from the commercialization of ecosystem services.

Negative effects on carbon pools and GHG emissions due to activity-shifting leakage and market leakage are not considered relevant and are therefore not included in the GHG balance. Positive leakage effects on carbon pools and GHG emissions are set to zero in line with the conservative approach.

The term 'conservative' here refers to a value that leads to the highest possible reference scenario (baseline).

The option to extend or renew the crediting period is not currently provided for. The sentence in WKS 1.3.4, which caused confusion in our initial application, has been deleted.

Resources

- eva Wald-Klimastandard 6.4 ; 6.5 ; 10.2; 1.3.4

5.5.3 Provide evidence that all methodologies under the Programme have monitoring requirements that are validated and verified for each project.

The quantity of certificates generated in each individual project is regularly checked by independent monitoring. Intervals & accuracy Monitoring takes place every 3-5 years from the 5th year onwards, depending on the availability of remote sensing data. The timing of monitoring within this time frame is determined by eva at its own discretion. The monitoring of 'above-ground biomass of trees' is carried out with an accuracy that complies with the UNFCCC guidelines (A/R CDM Guideline). The subsequent derivation for the below-ground living tree biomass and conversion to tons of carbon dioxide equivalent [tCO₂e] takes place in accordance with 6.9.3 or 6.9.2.

The total carbon of above-ground and below-ground living tree biomass for year t [CO₂]

Resources

- eva Wald-Klimastandard 6.9.2 ; 6.9.3

5.5.4 Demonstrate that the Programme's methodologies are based on scientifically robust or peer-reviewed methods and go through a public consultation process.

Every method under the forest climate standard goes through the stated requirements in its accreditation process (see 10.2 accreditation guideline). In addition to eva (10.2.1), external experts check the methodologies and calculations to ensure they are scientifically sound (10.2.3). Each method goes through at least one public consultation process, usually several (10.2.2). In order to include the public and the relevant stakeholders in the consultation, stakeholder mapping was carried out, the public consultations were widely advertised, made easily accessible and answered transparently.

Resources

- eva Wald-Klimastandard 10.2 (Accreditation Guideline)

6. Environmental and Social Impacts

6.1 Provide evidence of the publicly available rules and requirements that ensure all projects identify and mitigate potential environmental or social impacts. These rules and requirements must include, at minimum, the “No Net Harm” principle is fulfilled by all projects.

The standard mandates projects to undergo regular certification by globally recognized standards such as FSC or PEFC. This ensures that projects do not have any negative social or environmental impacts. The standard regularly verifies the validity of these certifications.

Resources

- eva Wald-Klimastandard 5.1.1

6.2 Provide evidence of how projects undertake a risk assessment for potential environmental and social impacts. Confirm this is included in the project documents that undergo validation or verification.

The standard only permits projects that have been certified in advance in accordance with the guidelines of the PEFC and FSC sustainability standards.

Resources

- eva Wald-Klimastandard 4.1.1

6.3 Provide evidence that the rules and requirements in Sections 6.1-6.2 are being followed.

The standard regularly checks that all projects comply with the regulations of the PEFC or FSC sustainability standards. This ensures that the social and environmental impact is as low as possible.

The project is monitored throughout the entire crediting period by regular re-certifications, which take place at least every 5 years from the initial certification. During these re-certifications, the certifier commissioned by eva also checks compliance with the FSC and PEFC standards.

Resources

- eva Wald-Klimastandard 8.2.7

7. Stakeholder Considerations

7.1 Provide evidence of the publicly available stakeholder engagement procedure that includes, at minimum:**7.1.1 At the programme level:**

- a definition of “stakeholder”
- a requirement for 30-day public consultation for new programme documents (or during revisions to programme documents)
- a requirement for 30-day public consultation during methodology development

The Standard Operating Procedures “SOP Stakeholder Involvement”, “SOP Standard Revision” and “SOP Accreditation of Methods” address all these points and are published on our website (Governance & Policies)

Resources

- [SOP Stakeholder Involvement](#)
- [SOP Standard Revision](#)
- [SOP Accreditation of Methods](#)

7.1.2 At the project level:

- **project consultation documents available in relevant local language(s), as necessary for effective consultation with local stakeholders**
- **a process by which results of stakeholder engagement is included in documents that undergo validation and verification**
- **a defined process on how local consultations must be conducted**

The Standard Operating Procedure “SOP Stakeholder Involvement Project Level” addresses all these points and is published on our website (Governance & Policies)

For consultation on project level, eva informs here on its website about projects that have applied for certification (currently there are no projects with this status). Stakeholder Comments are collected and then presented to the VVB during the VVB for assessment, who then in case can decide to issue a Clarification request. However, on this level stakeholder comments are rather unlikely to be received as there is an entire consultation process embedded in the German national legal framework, which provides ample participatory rights to all stakeholders in land use and agricultural matters. Here is a short overview of the different laws in that regard:

Law	Relevant Sections	Content / Purpose
Baugesetzbuch (BauGB)	§ 3	Public participation in land-use planning (early and formal stages)
Baugesetzbuch (BauGB)	§ 4	Involvement of public authorities in planning processes
Baugesetzbuch (BauGB)	§§ 10–13	Procedure for adopting land-use plans, includes participation
Umweltverträglichkeitsprüfungsgesetz (UVPG)	§ 18	Public participation in environmental impact assessments (EIA)
Umweltverträglichkeitsprüfungsgesetz (UVPG)	§ 19	Public hearings as part of EIA process
Umweltverträglichkeitsprüfungsgesetz (UVPG)	§ 24	Decision-makers must consider public input in EIAs
Bundes-Immissionsschutzgesetz (BlmSchG)	§ 10	Public participation in permitting large industrial facilities
Raumordnungsgesetz (ROG)	§ 9	Public and stakeholder participation in regional planning
Verwaltungsverfahrensgesetz (VwVfG)	§ 28	Right to be heard before decisions are made
Verwaltungsverfahrensgesetz (VwVfG)	§§ 73–74	Detailed participation rules in planning approval procedures
Aarhus Convention (implemented in various laws)	N/A	Ensures access to information, participation, and legal remedies

In the following screenshot of a PDD one can see, that the auditor checks

in the involvement and consultation of local stakeholders:

Principle	Social			
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.				
Criterion 6.1 – Social responsibility				
Legal occupational health and safety regulations are observed in the implementation of project activities, the local population is involved and a functioning complaint management process is established.				
Indicator 6.1.1 – Certified forest management				
The project area is part of an FSC or PEFC certified operational area.				
C	Compliant (C)	#0020	Christian Stuhlmann	19
The company is PEFC certified. Appropriate proof is available.				

Resources

- [SOP Stakeholder Involvement Project Level](#)

7.2 Describe how stakeholder comments are transparently addressed at both the programme and project levels.

eva addresses stakeholder comments according to the 4 different SOPs:

1. SOP Stakeholder Involvement
2. SOP Standard Revision
3. SOP Accreditation of Methods
4. Stakeholder Involvement Project Level

Resources

- [SOP Stakeholder Involvement](#)
- [SOP Standard Revision](#)
- [SOP Accreditation of Methods](#)
- [SOP Stakeholder Involvement Project Level](#)

7.3 Provide evidence that the procedures in Sections 7.1 & 7.2 are being followed.

For evidence of the **Public Consultation at Programme level** please see:

- Public Consultation Protocols (EN)
- Public Consultations Trello Board

For evidence of the **Public Consultation at Project level** first please understand that this process generally is completely covered by German national laws,

which ensure that project developers already follow the necessary procedure.

The VVB checks on the compliance with these requirements, see in the PDDs:

Principle

Social

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.

Criterion 6.1 – Social responsibility

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

Indicator 6.1.1 – Certified forest management

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

C	Compliant (C)	#0020	Christian Stuhlmann	19
The company is PEFC certified. Appropriate proof is available.				

The additional stakeholder consultation opportunity at project level is in place, see [here](#). So far, no local stakeholder has taken this opportunity.

Project overview

Here you can view all projects that are currently waiting to be assigned an auditor by eva.

Preview	Name	Project Code / Name	Owner	CO ₂ stored (t)	CO ₂ Avoidance (t)	Area	Standort
	Wald-Wiederaufbau	DE00106 Forstbetrieb Erlen	FB Erlen Sibylle Schauerte FB Sibylle Schauerte	1.928	0	16.58 ha	51.156074, 7.723146
	Wald-Wiederaufbau	DE00091 Forstbetrieb Brüninghausen	Hendrik Schauerte Gutsverwaltung Brüninghausen, Hendrik Schauerte	4.141	0	37.86 ha	51.217888, 7.714362
	Klimaoptimiertes Forst- betriebsmanagement	DE00225 Gemeindewald Eußenheim	Ralf Schmidl Gemeinde Eußenheim	42.010	31.760	1592.00 ha	49.991558, 9.809655

Resources

- [Public consultation Protocols](#)
- [Public consultation Trello Board](#)

8. Scale

8.1 Provide evidence that the Programme has issued carbon credits from at least one project.

On October 16, 2023, the full version (1.0) of the standard was made publicly accessible. The release was preceded by a one and a half year (Start 04/22) pilot phase in which Version 0.4. of the Standard was tested in the field in close coordination with the practitioners applying the method. Since 15.09.2025 version 1.3 is in place. Up to date, a total of 40 projects have been successfully certified totalling to 3.036 hectares and 268.117 Credits. The first 2 MRV have been carried out in Nov/Dez 2025, verifying 328 ex-post credits.

Resources

- [eva Registry \(EN\)](#)

8.2 Confirm whether the Programme has registered 10+ projects and issued 100,000+ t CO2e in carbon credits.

All projects can be viewed on the public website of the *Forest Carbon Standard*. To date 12.12.2025, the *Forest Carbon Standard* has successfully certified 40 projects totalling to 3.036 hectares and 268.117 Credits. The first 2 MRV have been carried out in Nov/Dez 2025, verifying 328 ex-post credits.

Resources

- [eva Registry \(EN\)](#)

9. Additional Considerations

9.1 Please disclose any open litigation involving your organization. For each case, provide a detailed explanation, including the nature of the litigation, the parties involved, and the current status.

There are no open litigations our organization is involved in.